

# CONDONATION OF DELAY IN 80G RENEWAL

♦ Legal Series Vol. XIX ♦ Issue 3

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**CBDT CIRCULAR NO.6 OF 2026  
FOR CONDONATION OF DELAY**



**Standards & Norms**

Resource support on NGO Governance, Accounting and Regulations



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## SUMMARY

- 1.01** CBDT has issued Circular No. 06/2026 dated July 2, 2026 (F. No. 300176/3/2026-ITA-I) which condones the delay in electronic filing of Form No. 10AB for regular approval under section 80G(5) of the Income Tax Act, 1961. The Circular is provided in *Annexure 1*.
- 1.02** This circular condones the delay in filing of the application of the NPOs that filed their Form 10AB application for 80G approval electronically between October 1, 2025, and March 31, 2026, after missing the original due date of September 30, 2025.
- 1.03** It may be noted Applications previously rejected solely due to late submission within this window will now be treated as condoned and must be reconsidered on their merits.
- 1.04** The jurisdictional Principal Commissioner or Commissioner of Income-tax must dispose of these applications on or before December 31, 2026.

## BACKGROUND

- 2.01** Section 80G of the Income-tax Act, 1961 provides for deduction in respect of donations made to certain funds and institutions.
- 2.02** Under clause (ii) of the first proviso to section 80G(5), a fund or institution already approved under section 80G(5), whose approval is due to expire, is required to file an application for renewal in Form No. 10AB electronically, at least six months prior to expiry of the said approval period.
- 2.03** For approvals expiring on 31.03.2026, the statutory due date for filing Form No. 10AB was 30.09.2025. A number of funds and institutions were unable to meet this deadline on account of bona fide reasons and representations to this effect were made to the Central Board of Direct Taxes (“CBDT” or

“the Board”) for consideration of application filed after the due date 30.09.2025. In response CBDT has issued Circular No. 06/2026 dated July 2, 2026 (F. No. 300176/3/2026-ITA-I) condoning the delay, however, circular raises certain issues and confusions which have not been effectively addressed and are discussed in this issue.

## RELIEF GRANTED BY THE CIRCULAR

- 3.01** The CBDT has in exercise of its powers under section 119(2)(b) of the Income-tax Act, 1961 read with section 536(2) of the Income Tax Act, 2025, granted the following relief in case of application being submitted under section 80G(5)(ii) :
- 3.02** Condonation of delay: Where Form No. 10AB has been furnished electronically between 01.10.2025 and 31.03.2026, the delay in filing (beyond the original due date of 30.09.2025) stands condoned.
- 3.03** Deemed condonation in rejected cases: Where an application in Form No. 10AB filed within the same window (01.10.2025 to 31.03.2026) has already been rejected solely on the ground of delay, the delay is deemed to have been condoned as on the date of issue of the Circular.
- 3.04** Disposal authority and timeline: The jurisdictional Principal Commissioner of Income-tax (“Pr. CIT”) or Commissioner of Income-tax (“CIT”) is authorised to dispose of such applications on merits, with the order to be passed on or before 31.12.2026.
- 3.05** The Circular clarifies that it does not confer any automatic entitlement to approval under section 80G(5), or under the corresponding provision (section 133(1)(b)) of the Income Tax Act, 2025. Each application will still be examined and decided on merits.

## APPLICABILITY OF THE CIRCULAR AND SUGGESTED ACTION TO BE TAKEN

**4.01** The table below summarises the scenarios covered by the Circular and the corresponding action to be taken.

| Scenario | Description                                                                                                                                                            | Action Required                                                                                                                                                                                               | Timeline                               |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|
| A        | Form No. 10AB filed electronically between 01.10.2025 and 31.03.2026 (i.e., after the original due date of 30.09.2025), and the application is still pending disposal. | Delay stands condoned by this Circular. No fresh application or condonation request is needed. Await disposal by the jurisdictional Pr. CIT/CIT on merits.                                                    | Order expected on or before 31.12.2026 |
| B        | Form No. 10AB filed within the same window (01.10.2025 to 31.03.2026) but already rejected solely on the ground of being filed beyond 30.09.2025.                      | Delay is deemed condoned automatically. Recommended: write to the jurisdictional Pr. CIT/CIT (with a copy of the rejection order and this Circular) requesting revival/disposal of the application on merits. | Order expected on or before 31.12.2026 |
| C        | Form No. 10AB not filed at all, or filed after 31.03.2026, or rejected for reasons other than delay alone.                                                             | Not covered by this Circular. No automatic relief;                                                                                                                                                            | Not applicable                         |

## NO REAL RELIEF TO RENEWAL CATEGORY APPLICATIONS

- 5.01** The circular has condoned the delay of applications filed between 01.10.2025 to 31.03.2026, but under the prevailing Income Tax Law, an organisation can continue the same benefit, even if it makes a fresh application after 01.04.2026 under section 354 of the Income Tax Act 2025 (the new section against section 80G) and get the approval with effect from the Tax Year 2026-27.
- 5.02** Therefore, as the earlier approval was having its validity upto asst year 2026-27 and a fresh approval shall be having validity with effect from tax Year 2026 -27 both with a validity period of five years.
- 5.03** Therefore, an NPO whose 80G(5) approval expired on 31.03.2026 is independently eligible to move a fresh application under section 354 (Table Sl. No. 2) of the 2025 Act for a fresh approval. It is important to note here that such an approval, when granted, is expressed to be effective from the tax year in which the application is made.

## PROVISIONAL TO REGULAR REGISTRATION NOT COVERED

- 6.01** The next important issue to note is that the circular does not provide any relief to the organisation having provisional registration and have made delay in filing of application for regular registration. The condonation of delay applies strictly to delayed filings under clause (ii) of the first proviso to section 80G(5) — i.e., renewal of an existing registration under section 80G which is set to expire. The circular does not extend similar condonation to delayed filings by NPOs falling under other clauses of the first proviso to section 80G(5) such clause (iii), covering conversion of provisional approval to regular approval.

**6.02** It may not be legally sustainable to deprive the organisations which fall under clause (iii) of section 80G(5). In this context, one may rely on the Madras High Court's decision in *Sri Narsimha Priya Charitable Trust v. Central Board of Direct Taxes*, 2024 SCC OnLine Mad 729 (decided 02.04.2024). In this case the Madras High Court adjudicated the legality of CBDT Circular No. 6 of 2023 in which also the delay of the organisation falling in category (iii) was not condoned. The Madras High Court observed that once the Board itself recognised genuine hardship as the basis for granting an extension, excluding one similarly-placed category without any stated rationale amounted to an artificial classification bearing no nexus to the object of the circular, and was therefore arbitrary and violative of Article 14 of the Constitution. The Court directed the CBDT to consider such excluded category also for condonation. In the light of the Madras High Court decision, it seems that similar benefit of condonation should be available to organisation falling under clause (iii) of section 80G(5) also.

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**Annexure 1**CIRCULAR NO. 06/2026

F. NO. 300176/3/2026-ITA-I  
 Government of India / भारत सरकार  
 Ministry of Finance / वित्त मंत्रालय  
 Department of Revenue / राजस्व विभाग  
 Central Board of Direct Taxes / केंद्रीय प्रत्यक्ष कर बोर्ड

**Sub: Condonation of delay in filing Form No. 10AB electronically for approval under clause (ii) of the first proviso to section 80G(5) of the Income-tax Act, 1961 – reg.**

Section 80G of the Income-tax Act, 1961 ("the Act") provides for deduction in respect of donations made to certain funds and institutions. For availing approval under clause (ii) of the first proviso to section 80G(5) of the Act, a fund or institution approved under section 80G(5) and whose approval is due to expire, is required to furnish an application in Form No. 10AB electronically, at least six months prior to expiry of the said period.

2. Representations have been received in the Board from certain funds and institutions whose approval was expiring on 31.03.2026 and who could not furnish Form No. 10AB for seeking approval under clause (ii) of the first proviso to section 80G(5) of the Act within the due date of 30.09.2025.

It has been represented that the delay in furnishing the prescribed application was attributable to bona fide reasons and other circumstances resulting in genuine hardship to the funds or institutions in terms of receipt of donations.

3. The matter has been examined by the Board. In order to mitigate genuine hardship to such funds and institutions, the Central Board of Direct Taxes, in exercise of the powers conferred under section 119(2)(b) of the Income Tax Act, 1961 read with section 536(2) of Income Tax Act, 2025, hereby condones the delay in filling Form No. 10AB, where the prescribed application in Form No. 10AB has been furnished electronically between 01.10.2025 to 31.03.2026. The jurisdictional Principal Commissioner of Income-tax or Commissioner of Income-tax are authorized to dispose of such applications on merits and pass an order on or before 31.12.2026.

4. Further, where an application in Form No. 10AB filed electronically between 01.10.2025 to 31.03.2026 has been rejected as on date of issue of this circular solely on the ground that it was furnished beyond the prescribed time limit of 30.09.2025, the delay shall be deemed to have been condoned in such cases. The jurisdictional Principal Commissioner of Income-tax or Commissioner of Income-tax are authorized to dispose of such applications on merits and pass an order on or before 31.12.2026.



5. Nothing contained in this Circular shall be construed as conferring any automatic entitlement to approval under section 80G(5) of the Act or section 133(1)(b) of I.T. Act, 2025, as the case may be.

6. Hindi version shall follow.

(Hardev Singh)  
Under Secretary (ITA-I), CBDT

Copy to:

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2. PPS to Revenue Secretary
3. Chairman, CBDT & All Members, CBDT
4. All Pr. Chief Commissioners of Income-tax/Pr. Directors General of Income-tax
5. Pr. Chief Controller of Accounts, New Delhi
6. All Joint Secretaries/Commissioners, CBDT
7. Web Manager, O/o Pr. DGIT(Systems) with request to upload on <https://incometaxindia.gov.in>
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11. Guard File.

Under Secretary (ITA-I), CBDT