

All charitable organizations that were granted registration under **Section 12AB and Section 80G** of the Income Tax Act during the financial year **2021-22** are deemed to have valid registration for a period of five years, i.e., up to the Assessment Year **2026-27** or, in other words, **until 31st March 2026**.

In accordance with the provisions of the Income Tax Act, the process for renewal of such registration must be initiated **at least six months prior to the date of expiry**. Accordingly, all organizations whose registration is valid up to 31st March 2026 are required to apply for renewal of their registration for both 12AB and 80G registration on or before **30th September 2025**.

In our view, the validity period of **Ten Years**, as introduced by the **Finance Act, 2025**, for institutions registered under Sec 12AB and **whose total income does not exceed Rs.5 crores** in each of the two financial years immediately preceding the year of application, shall apply prospectively. That is, the extended validity will be effective only after the conclusion of the current five-year term. For registrations under Section 80G, the validity period continues to remain 5 years.

DO YOU KNOW?



Charitable Organizations, whose 12AB & 80G registration validity is up to AY 2026-27, must apply for renewal of such registration on or before 30th Sept 2025.

