

The finance Act, 2020 has brought the requirement of revalidation of existing registrations under 12AB/80G/10(23C). In continuation to this the CBDT has notified the Income-tax (6th Amendment) Rules, 2021. These rules came into force from the 1st day of April, 2021. In these rules, the CBDT has notified new rules and forms to be filled in for revalidation of the existing registrations.

Form 10A has been notified for making application for revalidation or provisional registration of 12AB/80G/10(23C). Kindly note that even though the form number is the same, the applicant organization needs to fill in separate forms for each revalidation under each section. For example, if the applicant organization has to apply for revalidation of 12AB and 80G, then separate (two) applications in the same form need to be filed.

DO YOU KNOW?



Separate 10A form to be filled for revalidation of 12AB/10(23C)/80G

