Subject: - Extension of timelines for filing of Form 10B/10BB and Form ITR-7 for the Assessment Year 2023-24 – reg.

On consideration of difficulties reported by the taxpayers and other stakeholders, the Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Income-tax Act, 1961 (Act), provides relaxation in respect of following compliances:

1. The due date of furnishing Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution in Form 10B/Form 10BB for the Previous Year 2022-23, which is 30th September, 2023, is hereby extended to 31st October, 2023.

2. The due date of furnishing of Return of Income in Form ITR-7 for the Assessment Year 2023-24 in the case of assessees referred to in clause (a) of Explanation 2 to sub-section (1) of section 139 of the Act, which is 31st October, 2023, is hereby extended to 30th November, 2023.

Sd/-
(Ravinder Maini)
Director to the Government of India

Copy to:
1. PS to F.M./ PS to MoS (F).
2. PS to Revenue Secretary.
3. Chairman (CBDT) & All Members of CBDT.
4. All Pr. CCsIT/CCsIT/Pr. DGsIT/DGsIT.
5. All Joint Secretaries/CsIT, CBDT.
6. Directors/Deputy Secretaries/Under Secretaries of CBDT.
7. Web Manager, with a request to place the order on official Income-tax website.
8. CIT (M&TP), Official Spokesperson of CBDT with a request to publicize widely.
9. JcIT, Data Base Cell for placing it on irsofficersonline.gov.in.
10. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
11. All Chambers of Commerce.
12. The Guard File.

(Ravinder Maini)
Director to the Government of India