

**INCOME TAX UPDATE**

**CBDT extends due date for filing  
Form 10A/10AB**



## **CBDT extends due date for filing Form** **10A/10AB**

CBDT issues Circular No. 07/2024 dated 25.04.2024, further extending the due date for filing Form 10A/ Form 10AB under the Act, upto 30<sup>th</sup> June, 2024. This circular apprises that:

- CBDT had earlier extended the due date for filing Form 10A/ Form 10AB by trusts, institutions and funds multiple times to mitigate genuine hardships of the taxpayers. The last such extension was made by Circular No. 06/2023 extending the date to 30.09.2023.
- Considering the representations received by CBDT requesting for further extension of due date for filing of such Forms beyond the last extended date of 30.09.2023, and with a view to avoid genuine hardships to taxpayers, CBDT has

extended the due date of filing Form 10A/ Form 10AB upto 30th June, 2024, in respect of certain provisions of section 10(23C)/ section 12A/ section 80G/ and section 35 of the Act.

- CBDT further clarifies that, if any such existing trust, institution or fund had failed to file Form 10A for AY 2022-23 within the extended due date, and subsequently, applied for provisional registration as a new entity and received Form 10AC, can also now avail this opportunity to surrender the said Form 10AC and apply for registration for AY 2022-23 as an existing trust, institution or fund, in Form 10A till 30th June 2024.
- It is also clarified that those trusts, institutions or funds whose applications for reregistration were rejected solely on the grounds of late filing or filing under wrong section code, may also submit fresh

application in Form 10AB within the aforesaid extended deadline of 30th June, 2024.

For details, please refer to the following:

CBDT Circular No. 07/2024 dated 25.04.2024

<https://incometaxindia.gov.in/communications/circular/circular-7-2024.pdf>

*DISCLAIMER: - The summary information herein is based on CBDT Circular No. 07/2024 dated 25.04.2024. While the information is believed to be accurate, we make no representations or warranties, express or implied, as to the accuracy or completeness of it. Readers should conduct and rely upon their own examination and analysis and are advised to seek their own professional advice. This note is not an offer, advice or solicitation. We accept no responsibility for any errors it may contain, whether caused by negligence or otherwise or for any loss, howsoever caused or sustained, by the person who relies upon it.*