

# Condonation of delay under section 119(2)(b) of the Income-tax Act, 1961 in filing of Form No.10A

DATE OF ISSUE : November 01, 2022



**Circular no.** : 22-2022  
**Summary** : The Central Board of Direct Taxes extended the due date for filing Form No. 10A upto 25th November, 2022

**Link for the Circular/ Update :** <https://incometaxindia.gov.in/communications/circular/circular-no-22-2022-ita-ii.pdf>

## Full Provision :

1. On consideration of difficulties reported by the taxpayers and other stakeholders in the electronic filing of Form No. 10A, the Central Board of Direct Taxes (the Board) in exercise of its powers under Section 119 of the Income-tax Act, 1961 (the Act) extended the due date for filing Form No. 10A required to be filed on or before 30.06.2021, to 31.08.2021 by Circular No.12/2021 dated 25.06.2021, and further to 31.03.2022 by Circular No. 16/2021 dated 29.08.2021.
2. Representations have been received by the Board stating that Form No.10A in some of such cases could not be filed by 31 .03.2022. It has been requested that the delay in filing of Form No. 10A in such cases may be condoned.
3. On consideration of the matter, with a view to avoid genuine hardship to such cases, the Board, in exercise of the powers conferred under section 119(2)(b) of the Act, hereby condones the delay upto 25.11.2022 in filing Form No. 10A under sub-clause (i) of clause (ac) of sub-section (1) of section 12A/ clause (i) of first proviso to clause (23C) of section 10/ clause (i) of first proviso to sub-section 5 of section 80G / fifth proviso to sub-section 1 of section 35 of the Act, which was required to be made electronically on or before 31.03.2022.