

Circular No 14/2024

**F.No.173/92/2024-ITA-1**

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

New Delhi, the 30th October, 2024

**Sub: - Condonation of delay under clause (b) of sub-section (2) of section 119 of the Income-tax Act, 1961 for returns of income claiming deduction u/s 80P of the Act for Assessment Year 2023-24-Reg.**

Applications have been received in the Central Board of Direct Taxes (hereafter referred to as 'the Board') from co-operative societies claiming deduction u/s 80P of the Act for assessment year 2023-24, regarding condonation of delay in furnishing return of income and to treat such returns as 'returns furnished on or before the due date under sub-section (1) of section 139 of the Act' stating that delay in furnishing return of income was caused due to delay in getting the accounts audited under the respective State Laws.

2. In order to mitigate the genuine hardship to the assesseees, the Board, in exercise of its powers conferred under section 119 of the Act, hereby extends the applicability of Circular No.13/2023 dated 26.07.2023 to the AY 2023-24, subject to the conditions stipulated therein.

3. Hindi version to follow.

*Vikas Singh*  
[Vikas Singh]

Director (ITA-1)

Copy to:

1. PS to FM/OSD to FM/PS to MoS (R)/OSD to MoS(R)
2. PPS to Secretary (Revenue)
3. Chairman, CBDT & All Members, CBDT

4. All Principal Chief Commissioners of Income-tax/Principal Director Generals of Income-tax.
5. Pr. Chief Controller of Accounts, New Delhi
6. All Joint Secretaries/CsIT, CBDT
7. Web Manager, O/o Pr.DGIT(Systems) with request to upload on the departmental website.
8. Commissioner of Income-tax (Media & TP) and official Spokesperson, CBDT, New Delhi.
9. Secretary General, IRS Association/Secretary General, ITGOA/All-India Income Tax SC & ST Employees' Welfare Association/Income Tax Employees Federation (ITEF).
10. Addl. CIT, Data-Base Cell for uploading on [www.irsofficersonline.org](http://www.irsofficersonline.org)

*Vikas Singh*  
Director (ITA-1)