

F.No. 197/ 639 /2024-ITA-I
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, the 18th November, 2024

Sub: Condonation of delay under section 119(2)(b) of the Income-tax Act, 1961 in filing of Form No. 9A/10/10B/10BB for Assessment Year 2018-19 and subsequent assessment years - Reg.

In supersession of all earlier Circulars/Instructions issued by the Central Board of Direct Taxes ('CBDT') from time to time to deal with the applications for condonation of delay in filing Form 9A/10/10B/10BB for Assessment Year 2018-19 and subsequent assessment years, the CBDT in exercise of the powers conferred under section 119(2)(b) of the Income Tax Act ('the Act'), authorizes: -

1.1 the Pr. Commissioners of Income Tax ('Pr. CsIT')/ Commissioners of Income Tax ('CsIT') to admit and deal with applications for condonation of delay in filing Form No. 9A/10/10B/10BB for Assessment Year 2018-19 and subsequent assessment years where there is a delay of upto 365 days.

1.2 the Pr. Chief Commissioners of Income Tax ('Pr. CCsIT')/ Chief Commissioner of Income Tax ('CCsIT')/ Director Generals of Income Tax ('DGsIT') to admit and deal with applications for condonation of delay in filing Form No. 9A/10/10B/10BB for Assessment Year 2018-19 and subsequent assessment years where there is a delay of more than 365 days.

2. The Pr. CCsIT/ CCsIT/ Pr. CsIT/ CsIT while entertaining such applications for condonation of delay in filing Form No. 9A/10/10B/10BB, shall satisfy themselves that the applicant was prevented by reasonable cause from filing such Forms before the expiry of the time allowed and the case is of genuine hardship on merits.

2.1 Further, in respect of Form No. 10, the Pr. CCsIT/ CCsIT/ Pr. CsIT/ CsIT as the case may be, shall also satisfy themselves that the amount accumulated or set apart has been invested or deposited in any one or more of the forms or modes specified in sub-section (5) of section 11 of the Act.

3. No application for condonation of delay in filing of Form No. 9A/10/10B/10BB shall be entertained beyond three years from the end of the assessment year for which such application is made. The time limit for filing of such application within three years from the end of the assessment year will be applicable for application filed on or after the date of issue of this Circular. A condonation application should be disposed of, as far as possible, within six months from the end of the month in which such application is received by the Competent Authority.

4. The delegation of powers, as per para 1.1 & 1.2 of this Circular shall cover all such applications for condonation of delay under section 119(2)(b) of the Act which are pending as on date of issue of this Circular.

5. Hindi Version to follow.



(Ashwani Kumar)

Under Secretary to the Govt. of India

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1. PS to FM/OSD to FM/ PS to MoS (R)/ OSD to MoS(R)
2. PPS to Revenue Secretary
3. Chairman, CBDT & All Members, CBDT
4. All Pr. Chief Commissioners of Income-tax/ Pr. 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 <https://incometaxindia.gov.in>.
8. Commissioner of Income-tax (Media & TP) and Official Spokesperson of 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. JCIT, Data-Base Cell for uploading on www.irsofficeronline.gov.in
11. The Guard File.



Under Secretary to the Govt. of India