

**F.No.197/89/2022-ITA-1**  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

New Delhi the 19<sup>th</sup> July, 2022

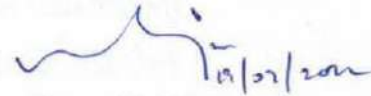
**Sub: Condonation of delay under Section 119(2)(b) of the Income-tax Act, 1961 in filing of Form No. 10BB for Assessment Year 2018-19 and subsequent years – Reg.**

In exercise of the powers conferred under section 119(2) of the Income-tax Act, 1961 (hereinafter referred to as 'Act'), the Central Board of Direct Taxes (CBDT) by Circular No. 19/2020 dated 3<sup>rd</sup> November, 2020 issued by F.No. 197/135/2020-ITA-I has directed that: -

- (i) In all the cases of applications for condonation of delay in filing of Form No. 10BB for years prior to AY. 2018-19, the Commissioners of Income-tax are authorized to admit applications for condonation of delay u/s 119(2)(b) of the Act. The Commissioner while entertaining such applications regarding filing Form No. 10BB shall satisfy themselves that the applicant was prevented by reasonable cause from filing such Form within the stipulated time.
  - (ii) where there is delay of upto 365 days in filing Form No. 10BB for Assessment Year 2018-19 or for any subsequent Assessment Years, the Commissioners of Income-tax are authorized to admit such applications of condonation of delay under section 119(2) of the Act and decide on merits.
2. Further to the powers delegated to the field authorities as discussed above, the CBDT hereby directs that where there is delay of beyond 365 days upto three years in filing Form No. 10BB for Assessment Year 2018-19 or for any subsequent Assessment Years, the Pr. Chief Commissioners of Income-tax / Chief Commissioners of Income-tax are authorized to admit such applications of condonation of delay under section 119(2) of the Act and decide on merits.

3. The Pr. Chief Commissioner / Chief Commissioner or Commissioners of Income-tax, as the case may be, while entertaining such applications for condonation of delay in filing Form No. 10BB, shall satisfy themselves that the applicant was prevented by reasonable cause from filing such Form within the stipulated time.

4. Further, the Pr. Chief Commissioner / Chief Commissioner of Income-tax, as the case may be, shall preferably dispose the application within three months of receipt of the application.



[Sourabh Jain]

Under Secretary (ITA-I)

Copy to:

1. PS to FM/OSD to FM/PS to MoS (R)/OSD to MoS(R)
2. PS to Revenue Secretary
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 of [incometaxindia@gov.in](mailto:incometaxindia@gov.in).
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. JCIT, Data-Base Cell for uploading on [irsofficeronline.org](http://irsofficeronline.org).



Under Secretary (ITA-I)



**F.No.197/89/2022-ITA-1**

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

New Delhi the 19<sup>th</sup> July, 2022

**Sub: Condonation of delay under Section 119(2)(b) of the Income-tax Act, 1961 in filing of Form No. 10B for Assessment Year 2018-19 and subsequent years – Reg.**

In exercise of the powers conferred under section 119(2) of the Income-tax Act, 1961 (hereinafter referred to as 'Act'), the Central Board of Direct Taxes (CBDT) by Circular No.2/2020 [F.No.197/55/2018-ITA-I] dated 03.01.2020 authorized the Commissioners of Income-tax to admit applications of condonation of delay in filing Form No. 10B for AY 2018-19 or for any subsequent Assessment Years where there is delay of upto 365 days and decide on merits.

2. Further to the powers delegated to Commissioners of Income-tax as discussed above, the CBDT hereby directs that where there is delay of beyond 365 days upto three years in filing Form No. 10B for Assessment Year 2018-19 or for any subsequent Assessment Years, the Pr. Chief Commissioners of Income-tax / Chief Commissioners of Income-tax are authorized to admit such applications of condonation of delay under section 119(2) of the Act and decide on merits.

3. The Pr. Chief Commissioner / Chief Commissioner or Commissioners of Income-tax, as the case may be, while entertaining such applications for condonation of delay in filing Form No. 10B, shall satisfy themselves that the applicant was prevented by reasonable cause from filing such Form within the stipulated time.

4. Further, the Pr. Chief Commissioner / Chief Commissioner of Income-tax, as the case may be, shall preferably dispose the application within three months of receipt of the application.

[Sourabh Jain]

Under Secretary (ITA-I)

Copy to:

1. PS to FM/OSD to FM/PS to MoS (R)/OSD to MoS(R)
2. PS to Revenue Secretary
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 of [incometaxindia@gov.in](mailto:incometaxindia@gov.in).
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. JCIT, Data-Base Cell for uploading on [irsofficersonline.org](http://irsofficersonline.org).

Under Secretary (ITA-I)



**F.No.197/89/2022-ITA-1**

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

New Delhi the 17<sup>th</sup> July, 2022

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

In exercise of the powers conferred under section 119(2) of the Income-tax Act, 1961 (hereinafter referred to as 'Act'), the Central Board of Direct Taxes (CBDT) by Circular No. 3/2020 [F.No.197/55/2018-ITA-I] dated 03.01.2020 authorized the Commissioners of Income-tax to admit applications of condonation of delay in filing Form No. 9A and Form No. 10 for AY 2018-19 or for any subsequent Assessment Years where there is delay of upto 365 days and decide on merits.

2. Further to the powers delegated to Commissioners of Income-tax as discussed above, the CBDT hereby directs that where there is delay of beyond 365 days upto three years in filing Form No. 9A and Form No. 10 for Assessment Year 2018-19 or for any subsequent Assessment Years, the Pr. Chief Commissioners of Income-tax / Chief Commissioners of Income-tax are authorized to admit such applications of condonation of delay under section 119(2) of the Act and decide on merits.

3. The Pr. Chief Commissioner / Chief Commissioner of Income-tax, as the case may be, while entertaining such applications for condonation of delay in filing Form No. 9A and Form No. 10, shall satisfy themselves that the applicant was prevented by reasonable cause from filing such Form within the stipulated time. In respect of Form No. 10, the Pr. Chief Commissioner / Chief Commissioner of Income-tax, 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.

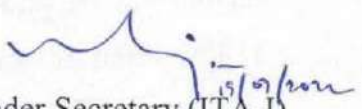
4. Further, the Pr. Chief Commissioner / Chief Commissioner of Income-tax, as the case may be, shall preferably dispose the application within three months of receipt of the application.

  
[Sourabh Jain]

Under Secretary (ITA-I)

Copy to:

1. PS to FM/OSD to FM/PS to MoS (R)/OSD to MoS(R)
2. PS to Revenue Secretary
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 of [incometaxindia@gov.in](mailto:incometaxindia@gov.in).
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. JCIT, Data-Base Cell for uploading on [irsofficersonline.org](http://irsofficersonline.org).

  
Under Secretary (ITA-I)