NDA Update - Condonation of delay in filing Form for approval under Section 80G(5) of the Income-tax Act, 1961

For availing approval under Section 80G(5) of the Income Tax Act, 1961, an approved fund or institution, whose approval is due to expire, is required to furnish an application in Form No. 10AB electronically, at least six months prior to expiry of the said period. So, for an approved fund or institution, whose approval was due to expire on 31.03.2026 was required to furnish an application for seeking approval within the due date of 30.09.2025.

For those who could not file application within the due date but the application was filed subsequently within 31.03.2026, CBDT vide Circular No 06/2026 dt. 02.07.2026 has decided to condone the delay in filling Form No. 10AB, where the prescribed application in Form No.10AB has been furnished electronically between 01.10.2025 to 31.03.2026.

Further, where an application in Form No. 10AB filed electronically between 01.10.2025 10 31.03.2026 has been rejected as on date of issue of this circular solely on the ground that it was furnished beyond the prescribed time limit of 30.09.2025, the delay shall be deemed to have been condoned in such cases.

In both the above cases, the jurisdictional Principal Commissioner of Income-tax or Commissioner of Income-tax are authorized to dispose of such applications on merits and pass an order on or before 31.12.2026.

https://www.incometaxindia.gov.in/documents/d/guest/circular-no-06-2026-pdf