

Income Tax Department has recently issued circular and FAQs as under:

1. Clarification regarding power to condone delay in filing Form No. 10A for registration of trust or institution (Circular No. 01/2026)

CBDT has clarified that in case of delay in filing Form 10A under Section 12A(1)(ac)(i), the power to condone such delay will lie with the jurisdictional Principal Commissioner of Income Tax or Commissioner of Income Tax.

This relief is meant to avoid genuine hardship to eligible trusts or institutions and will apply to all pending cases where Form No. 10A has been filed beyond the prescribed time limit and the application for condonation is pending or where Form 10A is filed on or after the date of issue of this Circular.

Thus, Director of Income-tax (Centralized Processing Centre), Bengaluru would not be the authority to condone the delay in filing application in Form 10A for registration under Section 12A.

<https://www.incometaxindia.gov.in/documents/d/guest/circular-no-1-2026-pdf>

2. FAQs on Interplay and Transition from the Income Tax Act, 1961 to the Income Tax Act, 2025

As part of its efforts to support taxpayers and stakeholders in the transition to the Income-tax Act, 2025, the Income Tax Department has released comprehensive FAQs explaining the interplay with the Income-tax Act, 1961. The FAQs can be accessed at:

<https://incometaxindia.gov.in/documents/20117/43120/FAQs-on-Interplay-and-Transition.pdf/dda21cfd-28be-d931-ad5c-6459ecbd2ea7?version=1.0&t=1773992684592>