

NDA Update – Extension of due date for filing Form 10A/10AB up to 30th June, 2024 by CBDT

CBDT has issued Circular No. 07/2024 dated 25.04.2024 further extending the due date for filing **Form 10A (For provisional registration) / Form 10AB (For conversion from provisional registration to permanent registration)** under the Income-tax Act, 1961 **up to 30th June, 2024**. The application in Form 10A/ Form 10AB shall be filed electronically through the e-filing portal of Income Tax Department.

CBDT had earlier extended the due date for filing Form 10A/ Form 10AB multiple times; **last such extension was up to 30.09.2023**.

It has been clarified that in case where any existing trust, institution or fund, which has failed to file Form 10A for AY 2022-23 within the extended due date and has subsequently applied for provisional registration as a new entity and received Form 10AC, can surrender the said Form 10AC and apply for registration for AY 2022-23 as an existing trust, institution or fund, in Form 10A till 30th June 2024.

It is also clarified that those trusts, institutions or funds whose applications for re-registration were rejected solely on the grounds of late filing or filing under wrong section code, may also submit fresh application in Form 10AB within the aforesaid extended deadline of 30th June, 2024.

<https://pib.gov.in/PressReleseDetail.aspx?PRID=2018850>

<https://incometaxindia.gov.in/communications/circular/circular-7-2024.pdf>