

F. NO. 300176/3/2026-ITA-I  
Government of India / भारत सरकार  
Ministry of Finance / वित्त मंत्रालय  
Department of Revenue / राजस्व विभाग  
Central Board of Direct Taxes / केंद्रीय प्रत्यक्ष कर बोर्ड

**Sub: Condonation of delay in filing Form No. 10AB electronically for approval under clause (ii) of the first proviso to section 80G(5) of the Income-tax Act, 1961 – reg.**

Section 80G of the Income-tax Act, 1961 ("the Act") provides for deduction in respect of donations made to certain funds and institutions. For availing approval under clause (ii) of the first proviso to section 80G(5) of the Act, a fund or institution approved under section 80G(5) and 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.

2. Representations have been received in the Board from certain funds and institutions whose approval was expiring on 31.03.2026 and who could not furnish Form No. 10AB for seeking approval under clause (ii) of the first proviso to section 80G(5) of the Act within the due date of 30.09.2025.

It has been represented that the delay in furnishing the prescribed application was attributable to bona fide reasons and other circumstances resulting in genuine hardship to the funds or institutions in terms of receipt of donations.

3. The matter has been examined by the Board. In order to mitigate genuine hardship to such funds and institutions, the Central Board of Direct Taxes, in exercise of the powers conferred under section 119(2)(b) of the Income Tax Act, 1961 read with section 536(2) of Income Tax Act, 2025, hereby condones 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. 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.

4. Further, where an application in Form No. 10AB filed electronically between 01.10.2025 to 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. 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.

  
21/12/25

5. Nothing contained in this Circular shall be construed as conferring any automatic entitlement to approval under section 80G(5) of the Act or section 133(1)(b) of I.T. Act, 2025, as the case may be.

6. Hindi version shall follow.

(Hardev Singh)  
Under Secretary (ITA-I), CBDT

Copy to:

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. Directors General of Income-tax
5. Pr. Chief Controller of Accounts, New Delhi
6. All Joint Secretaries/Commissioners, 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.irsOfficersonline.gov.in](http://www.irsOfficersonline.gov.in)
11. Guard File.

Under Secretary (ITA-I), CBDT