Circular No. ___01___ /2026

F.No.300173/26/2026-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

Subject: Clarification regarding power to condone delay in filing Form No. 10A under sub-clause (i) clause (ac) of sub-section (1) of section 12A of the Income Tax Act, 1961 – reg.

Section 12A of the Income Tax Act, 1961 ("the Act") prescribes the conditions for applicability of sections 11 and 12 of Income Tax Act, 1961 (hereinafter referred to as the "Act").

2.   In terms of sub-clause (i) of clause (ac) of sub-section (1) of section 12A, a trust or institution seeking registration was required to furnish an application in Form No. 10A within the prescribed time.

3.   With effect from 01.10.2024, following proviso to section 12A(1)(ac) was inserted in the Act granting powers to Principal Commissioner of Income-tax or Commissioner of Income-tax to condone the delay:

> *"**12A.** (1) The provisions of section 11 and section 12 shall not apply in relation to the income of any trust or institution unless the following conditions are fulfilled, namely:—*
>
> ....
>
> ....
>
>> *"[**Provided** that where the application is filed beyond the time allowed in sub-clauses (i) to (vi), the Principal Commissioner or Commissioner may, if he considers that there is a reasonable cause for delay in filing the application, condone such delay and such application shall be deemed to have been filed within time;]"*

3.1   However, in terms of Rule 17A(5) of the Income-tax rules, 1962 read with Notification S.O. 1443(E) [No.30 /2021 / F. No.370142/4/2021-TPL] dated 01.04.2021 followed by Notification S.O. 2161(E) [NO. 52/2022 / F.NO.370142/4/2021-TPL], date 09-05-2022, Director of Income Tax (Centralized Processing Centre), Bengaluru remains statutory authority to issue registration upon application in Form 10A u/s 12A (1)(ac)(i) of the Act.

3.2   References have been received in the Board that a clarification is required as to whether the jurisdictional Principal Commissioner of Income-tax/Commissioner of Income-tax **or** Director of Income-tax (Centralized Processing Centre), Bengaluru would be the authority to condone the delay in filing application in Form 10A for registration under section 12A (1)(ac)(i) of the Act.

4.   The Board has examined the matter. In order to avoid genuine hardship to the eligible trust or institutions and ensure that eligible trusts or institutions are not denied the benefit of registration solely on account of delay in filing Form No. 10A, the Board, in exercise of the powers conferred under section 119(2)(b) of the Act, hereby clarifies that t h e **jurisdictional Principal Commissioner of Income-tax or Commissioner of Income-tax** shall have powers to condone delay in filing Form No. 10A under sub-clause (i) of clause (ac) of sub-section (1) of section 12A of the Act.

5.   This Circular shall apply to all cases where Form No. 10A has been filed beyond the prescribed time limit and the application for condonation is pending or filed on or after the date of issue of this Circular.
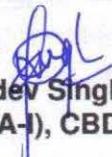
23.3.2026

(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 Secretary (Revenue)

3. Chairman, CBDT & All Members, CBDT

4. All Principal Chief Commissioners of Income-tax/Principal Director Generals of

Income-tax.

5. Director Generals of Income-tax (Systems), Delhi & Bengaluru- with request to enable necessary facility in the Systems.

6. Pr. Chief Controller of Accounts, New Delhi

7. All Joint Secretaries/CsIT, CBDT

8. Web Manager, office of DGIT(Systems) - with request to upload on the Departmental

website.

9. Commissioner of Income-tax (Media & TP) and official Spokesperson, CBDT, New

Delhi.

10. Secretary General, IRS Association/Secretary General, ITGOA/All-India Income

Tax SC & ST Employees' Welfare Association/Income Tax Employees Federation

(ITEF).

11. Addl. CIT, Data-Base Cell - for uploading on www.irsofficersonline.org

23.3.2026

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