

F.No.173/32/2022-ITA-I
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, the 18th November, 2024

Sub: Condonation of delay under section 119(2)(b) of the Income-tax Act, 1961 in filing of Form No. 10-IC or Form No. 10-ID for Assessment Years 2020-21, 2021-22 and 2022-23-Reg.

In exercise of the powers conferred under section 119(2)(b) of the Income-tax Act, 1961 ('the Act'), the Central Board of Direct Taxes ('CBDT') by Circular No. 6/2022 dated 17.03.2022 and Circular No. 19/2023 dated 23.10.2023 condoned the delay in filing of Form No. 10-IC as per Rule 21AE of the Income-tax Rules, 1962 ('the Rules') for Assessment Years 2020-21 and 2021-22 in cases where the conditions mentioned in the said Circulars are satisfied.

2. Representations have been received by the CBDT stating that Form No. 10-IC or Form No. 10-ID could not be filed for various assessment years on or before the due date or extended due date, as the case may be. It has been requested that the delay in filing of these Forms for respective assessment years may be condoned.

3. With a view to avoid genuine hardship to the assesseees in exercising the option, under section 115BAA of the Act read with Rule 21AE of the Rules or under section 115BAB of the Act read with Rule 21AF of the Rules, the CBDT in exercise of the powers conferred under section 119(2)(b) of the Act, hereby authorizes: -

a) the Pr. Commissioners of Income Tax ('Pr. CsIT')/ Commissioners of Income Tax ('CsIT') to admit and deal with the applications for condonation of delay in filing of Form No. 10-IC or Form No. 10-ID for Assessment Years 2020-21, 2021-22 and 2022-23 where there is a delay of upto 365 days.

b) the Pr. Chief Commissioners of Income Tax ('Pr. CCsIT')/ Chief Commissioners of Income Tax ('CCsIT')/ Directors General of Income Tax ('DsGIT') to admit and deal with the applications for condonation of delay in filing of Form No. 10-IC or Form No. 10-ID for Assessment Years 2020-21, 2021-22 and 2022-23 where there is a delay of more than 365 days.

4. The Pr. CCsIT/ CCsIT/ DsGIT/ Pr. CsIT/ CsIT while deciding such applications for condonation of delay in furnishing of Form No. 10-IC or Form No. 10-ID to exercise the option, under section 115BAA of the Act read with Rule 21AE of the Rules or under section 115BAB of the Act read with Rule 21AF of the Rules, shall satisfy themselves that the applicant's case is a fit case for condonation under the existing provisions of the Act. The Pr. CCsIT/ CCsIT/ DsGIT/ Pr. CsIT/ CsIT shall ensure that the following conditions are satisfied, while deciding such applications:-

- (i) The return of income for relevant assessment year has been filed on or before the due date specified under section 139(1) of the Act;
- (ii) The assessee has opted for taxation, u/s 115BAA of the Act in case condonation of delay is for Form No. 10-IC and u/s 115BAB of the Act in case condonation of delay is for Form No. 10-ID, in "Filing Status" in "Part A-GEN" of the Form of Return of Income ITR-6; and
- (iii) The assessee was prevented by reasonable cause from filing such Form before the expiry of the time allowed and the case is of genuine hardship on merits.

5. No application for condonation of delay in filing of Form No. 10-IC or Form No. 10-ID shall be entertained beyond three years from the end of the assessment year for which such application is made. The time limit for filing of such application within three years from the end of the assessment year will be applicable for application filed on or after the date of issue of this Circular. A condonation application should be disposed of, as far as possible, within six months from the end of the month in which such application is received by the Competent Authority.

6. The delegation of powers, as per para 3 of this Circular shall cover all such applications for condonation of delay under section 119(2)(b) of the Act which are pending as on date of issue of this Circular.

7. Hindi Version to follow.

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(Ashwani Kumar)

Under Secretary to the Govt. of India

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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/ CsIT, 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
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Under Secretary to the Govt. of India