

Sub:- Order under section 119 of the Income-tax Act, 1961- reg.

Central Board of Direct Taxes ('CBDT'), by Circular No. 02/2024 dated 05.03.2024 had allowed those trusts/institutions/funds, which have furnished audit report on or before 31st October, 2023 in Form No. 10B where Form No. 10BB was applicable and vice-versa, to furnish the audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the applicable Form No.10B/10BB for the assessment year 2023-24, on or before 31st March, 2024.

2. It has been brought to the notice of the CBDT that in some cases, such trusts/institutions/funds, as mentioned above, could not file the audit report in the correct prescribed form.

3. On consideration of the matter, with a view to avoid genuine hardship to those trusts/institutions/funds, for which the date of 31st March, 2024 was prescribed to furnish the audit report in the applicable Form No. 10B/10BB, by the above mentioned Circular No. 02/2024 dated 05.03.2024, the CBDT in exercise of the powers conferred under section 119 of the Act, hereby further allows such trusts / institutions/ funds to furnish such audit report in the applicable Form No. 10B / 10BB on or before 10th November, 2024.

4. This issues with the approval of competent authority.


(Hardev Singh)
ACIT (OSD), ITA-I, CBDT
E-mail: usital-cbdt@gov.in

Copy to :-

1. PS to FM/OSD to FM/PS to MoS (R)/OSD to MoS (R)
2. PPS to Secretary (Revenue)
3. The Chairman, CBDT & All Members, CBDT

4. All Pr. Chief Commissioners of Income-tax/Pr. Director Generals of Income-tax.
5. Pr. Chief Controller of Accounts, New Delhi
6. All Joint Secretaries/CsIT, CBDT
7. Pr.CIT(M&TP), CBDT and Official spokesperson of CBDT.
8. The Additional Director General (PR & PP), New Delhi with a request to undertake extensive media campaign to make the assesseees aware of the revised time line for furnishing the audit report in correct form.
9. Addl. CIT, Data-Base Cell - for placing it on www.irsofficersonline.gov.in
10. Web Manager, O/o Pr.DGIT (Systems) with request to upload on the departmental website.
11. The Guard File.


ACIT (OSD), ITA-I, CBDT