



CBDT notifies condonation of delay u/s 119(2)(b) of the Income Tax Act, 1961 in filing Return of Income, Form 9A & Form 10

Section 119(2)(b) of the Income Tax Act, 1961 enables the Board to direct the admission of an application or a claim filed after the period of limitation for avoiding genuine hardship caused in any case or class of cases.

The Board earlier has issued Circulars authorizing the Commissioners of Income Tax to admit belated applications of Form 9A and Form 10 and to decide on merit the condonation of delay u/s 119(2)(b) of the Income-tax Act, 1961.

However, in those cases where the ITRs have also been filed beyond the due date prescribed under section 139(1) of the Act, the condonation of delay in filing of Form 9A and Form 10 by the Commissioners is not of any help to the assessee, as section 13(9) of the Act, inserted w.e.f. April 1, 2016, stipulates twin conditions of filing of Form 9A/Form 10 and also of filing Return of Income before the due date.

Therefore, with a view to prevent hardship to the assessee and in exercise of powers conferred u/s

119(2)(b) of the Income Tax Act, 1961, the Board has issued this circular to condone the delay in filing of ITR Form and Form 9A/10 for AYs 2016-17 to 2018-19. Relevant excerpt from the circular is reproduced as under for ready reference:

The CBDT has decided that where the application for condonation of delay in filing Form 9A and Form 10 has been filed, and the Return of Income has been filed on or before 31st March of the respective assessment years i.e. AYs 2016-17, 2017-18 and 2018-19, the Commissioners of Income-tax (Exemptions) are authorised u/s 119(2)(b) of the Act, to admit such belated applications for condonation of delay in filing Return of Income and decide on merit.

For all other application for condonation of delay not mentioned above, the power of condonation of delay u/s 119(2)(b) of the Act will continue with the respective authorities as per the extant Rules and Practice.

Source:

Circular No. 06/2020 dt. February 19, 2020

CONTACT DETAILS:

Head Office

75/7 Rajpur Road, Dehradun

T +91.135.2743283, 2747084, 2742026

F +91.135.2740186

E info@vkalra.com

W www.vkalra.com

Branch Office

80/28 Malviya Nagar, New Delhi

E info@vkalra.com

W www.vkalra.com

For any further assistance contact our team at

kmt@vkalra.com

© 2020 Verendra Kalra & Co. All rights reserved.

This publication contains information in summary form and is therefore intended for general guidance only. It is not a substitute for detailed research or the exercise of professional judgment. Neither VKC nor any member can accept any responsibility for loss occasioned to any person acting or refraining from actions as a result of any material in this publication. On any specific matter, reference should be made to the appropriate