

## Delay in submitting Form 9A and Form 10 for AY 2018-19 and subsequent AYs condoned by CBDT

With a view to prevent hardship faced by trusts and societies chargeable to tax under Section 11 and 12 of Income Tax Act, the CBDT vide powers conferred under section 119(2) has condoned the delay in filing of Form 9A and Form 10 for AY 2018-19 and subsequent AYs.

### **Condonation up to 365 days: Powers delegated to CIT**

CBDT has authorized the Commissioners of Income Tax (CIT) to admit applications of condonation of delay in filing Form No. 9A and Form No. 10 for A Y 2018- 19 or for any subsequent Assessment Years where there is delay of up to 365 days and decide on merits.

### **Condonation beyond 365 days but up to three years: Powers delegated to PCCIT/CCIT**

CBDT further directs that where there is delay of more than 365 days but up to three years in filing Form No. 9A and Form No. 10 for AY 2018-19 or for any subsequent AYs, the Principal Chief Commissioner of Income Tax (PCCIT) /Chief Commissioner of Income Tax (CCIT) are authorized to admit such applications of condonation of delay under section 119(2) of the Act and decide on merits.

The condonation in delay in filing of form 9A and 10 is subject to the under mentioned conditions:

- The PCCIT/CCIT as the case may be, while entertaining such applications for condonation of delay in filing Form 9A and Form 10, shall satisfy themselves that **the applicant was prevented by reasonable cause from filing such forms** within the stipulated time.
- In respect of Form No. 10, the PCCIT/CCIT, as the case may be, shall also satisfy themselves that the **amount accumulated or set apart has been invested or deposited in any one or more of the forms or modes specified in sub-section (5) of section 11 of the Act.**

Further the PCCIT/CCIT, as the case may be, shall preferably dispose the application within three months of receipt of the application.

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