
It has been brought to the notice of the Board that the Exemption Charges are continuously receiving applications for condonation of delay in filing Form 10B for years prior to AY 2018-19.

2. In view of the above, in partial modification of Circular No 28/2019 dated 27.09.2019 read with Circular No.10/2019 dated 22.05.2019, the last sentence of Para 4(ii) of Circular No.10/2019 may be read as under:

“Further, all such pending applications as well as applications received henceforth shall be disposed off preferably within three months from the end of the month in which the application is received.”

3. This modification takes effect from 31st day of March, 2021.

[Guizar Ahmad Wani]
JCIT(OSD)(ITA-1)

Copy to:
1. PS to FM/OSD to FM/PS to MoS (R)/OSD to MoS(R)
2. PS to Secretary(Finance)/(Revenue)
3. Chairman, CBDT & All Members, CBDT
4. All Principal Chief Commissioners of Income-tax / Principal Director Generals 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 the departmental website.
8. Commissioner of Income-tax (Media & TP) and official Spokesperson, 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. Addl. CIT, Data-Base Cell for uploading on IRS officer’s website.

[Guizar Ahmad Wani]
JCIT(OSD)(ITA-1)