



## CBDT extends last date for filing of Form 10AB to to September 30, 2022

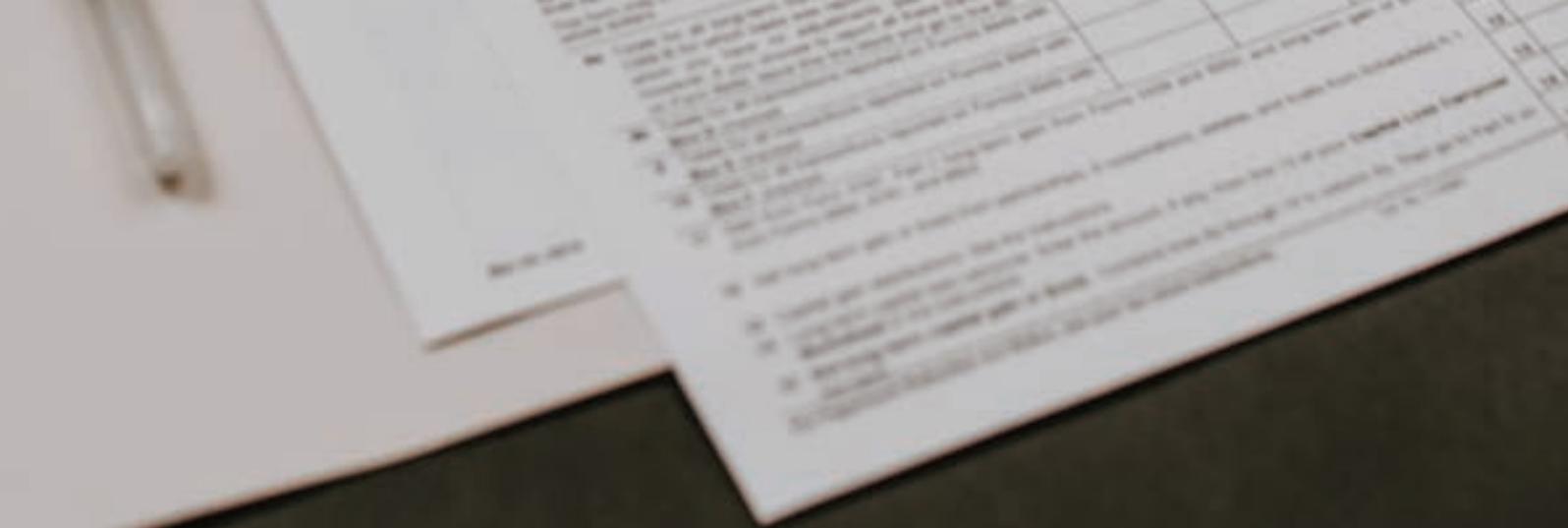
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### Circular No. 8/2022 dated March 31, 2022

From April 01, 2021 following charitable, religious or charitable and religious trusts are require to obtain the approval from the Income tax Department through filing of application in the requisite form i.e. Form 10AB:

- where the trust or institution is registered under section 12AB or 10(23C) and the period of the said registration is due to expire, at least six months prior to expiry of the said period;
- where the trust or institution has been provisionally registered under section 12AB, at least six months prior to expiry of period of the provisional registration or within six months of commencement of its activities, whichever is earlier;
- where registration of the trust or institution has become inoperative due to the first proviso to sub-section (7) of section 11, at least six months prior to the commencement of the assessment year from which the said registration is sought to be made operative;



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- where the trust or institution has adopted or undertaken modifications of the objects which do not conform to the conditions of registration, within a period of thirty days from the date of the said adoption or modification;
  - where such fund or trust or institution or university or other educational institution or hospital or other medical institution is approved and the period of such approval is due to expire, at least six months prior to expiry of the said period;
  - where such fund or trust or institution or university or other educational institution or hospital or other medical institution has been provisionally approved, at least six months prior to expiry of the period of the provisional approval or within six months of commencement of its activities, whichever is earlier

However, considering the difficulties in electronic filing of Form 10AB the CBDT has extended the due date of filing of such form upto September 30, 2022.





**NEW DELHI**  
18A, 11nd Floor,  
North Avenue Road,  
West Punjabi Bagh,  
New Delhi - 110026.

Rajat Mohan  
Senior Partner  
rajat@amrg.in

Priyanka Sachdeva  
Partner - GST  
priyanka@amrg.in



**MUMBAI**  
Shop No-14, Adarsh  
Nagar Building No:4,  
Kolbad, Thane West,  
Thane-400601

Madhu Mohan  
Founding Partner  
amrg@amrg.in

Kiran Awasthi Raghavendra  
Partner - Assurance and Compliance  
amrg@amrg.in



**DEHRADUN**  
Villa No. 12, Upper Crest Avenue,  
Jakhan, Rajpur Road, Dehradun,  
Uttarakhand, India, 248001

Swati Ghoshal  
Partner - Risk Advisory and compliance  
swati@amrg.in



**CHANDIGARH,  
PUNJAB**

Navdeep Sarpal  
Partner - Assurance  
and Compliance  
amrg@amrg.in



**GURUGRAM,**  
204, 2nd Floor, Time Center, Golf  
Course Road, Sector 54, Gurugram,  
Haryana 122002

Gaurav Mohan  
CEO  
gaurav@amrg.in



**INTERNATIONAL BRANCH -  
AUSTRALIA**  
Unit 9, 14-15 Junia Avenue,  
Toongabbie NSW 2146,  
Sydney, Australia

Megha Gandhi  
Director- Australia  
amrg@amrg.in



**INTERNATIONAL DESK - USA**  
Wiener & Garg LLC,  
6000 Executive Boulevard,  
Suite 520 | Rockville,  
MD 20852T: 301.881.4244  
D: 240.833.4002

Subhash Garg  
Wiener & Garg LLC  
amrg@amrg.in



**INTERNATIONAL BRANCH  
HONG KONG**  
Hong Kong Address - Flat B,  
Floor 1, Tower - 7, Yee Mei Court,  
South Horizons, ap lei chau,  
Hongkong

Divya Malhotra  
Director - Hong Kong  
amrg@amrg.in

