

## **Circular No. 19/2020**

**Dated – 3<sup>rd</sup> November, 2020**

### **Condonation of delay under section 119(2)(b) of the Income Tax Act, 1961 in filing of Form No. 10BB for Assessment Year 2016-17 and subsequent years**

Under the provisions of section 10(23C) of Income-tax Act, 1961 where the total income of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) without giving effect to the provisions and exceeds the maximum amount which is not chargeable to tax in any previous year, such institution shall get its accounts audited in respect of that year by an accountant as defined in the Explanation below sub-section (2) of section 288 before the specified date referred to in section 44AB and furnish by that date and the report of such audit in the prescribed form duly signed and verified by such accountant and setting forth such particulars as may be prescribed. This report to be furnished in Form No. 10BB, representations have been received by the Board/field authorities stating that Form No. 10BB could not be filed along with the return of income for AY 2016-17 and AY 2017-18. It has been requested that the delay in filing of Form No 10BB may be condoned.

For more details, please follow:

[https://www.incometaxindia.gov.in/communications/circular/circular\\_19\\_2020.pdf](https://www.incometaxindia.gov.in/communications/circular/circular_19_2020.pdf)