



Sonakshi JhunjhunwalaSunil Jhunjhunwala

CBDT authorizes Pr. CCIT/CCIT to condone delay upto 3 years in filing Forms 9A, 10 & 10BB, AY 2018-19 onwards: Circular Nos. 15 and 17 both dated 19th July, 2022 The Central Board of Direct Taxes (CBDT), vide Circular No.15/2022 dated 19th July, 2022, authorizes Pr. CCIT/CCIT to admit applications for condonation of delay of beyond 365 days up to three years in filing Form Nos. 10BB [Audit Report for entities under Section 10(23C)(iv) to (via)]. Vide Circular No. 17/2022 dated 19th July, 2022, CBDT authorizes Pr. CCIT/CCIT to admit applications for condonation of delay of beyond 365 days up to three years in filing – Form No. 9A (Application in case of shortfall in application of funds) and Form No. 10 (Statement for accumulation set apart by Trusts); The Circulars operate for AY 2018-19.....