



28th August, 2021 / ૧૦૧૧૫

To
The Chairman,
The Central Board of Direct Taxes (CBDT),
Government of India,
North Block,
New Delhi – 110001

Sub: Extension of due date for filing Form 10A under sections 10(23C), 12AB and 80G of the Income Tax Act 1961 ("the Act"), to 31st December, 2021

Respected Sir,
Greetings from Gujarat Chamber of Commerce and Industry.

At the outset, we would like to appreciate the recent steps taken by the Income Tax Department for timely extension of due dates for ITR and tax audit filings and also for the initiative to have a new portal which is aimed at being more tax payer friendly. We applaud the vision of having a new website which aims to provide convenience and a "*modern, seamless experience*" to taxpayers, digitization of the process of registration within a fixed timeline and proposal to pre-fill the donee's information in taxpayer's return which would result in hassle-free claim of deduction for the donation made by the taxpayers.

The Finance Act 2020 and 2021 has brought in some dynamic changes in respect of the exempted Trusts, Societies, NGOs, Charitable Trusts, Section 8 Companies complying with the certain rules of registration under the Act. The registration under section 12AA of the Act will be redundant from 1st April 2021 and the new section 12AB has replaced the old section for registration purposes. Even the existing charitable institutions are **required to apply for fresh registration** under the new provisions of Section 12AB of the Act. An Institution or organisation approved, registered or notified under section 10(23C), Section 12A section 12AB and Section 12AA or section 35 and also section 80G(5)(vi), as the case may be, shall be required to apply for approval or registration or intimate regarding it being approved, as the case may be, and on doing so, the approval, registration or notification in respect of the entity shall be valid for a period not exceeding five previous years at one time.

The new registration procedure prescribed under the above sections was supposed to be **rolled out from 01.06.2020** and end by 31.08.2020. This original deadline was deferred and extended to 01.10.2020 and to end by 31.12.2020 but considering the pandemic situation, it had been extended

Natubhai Patel
President

Hemant N. Shah
Sr. Vice President

K. I. Patel
Vice President

Pathik S. Patwari
Hon. Secretary

V. P. Vaishnav
Hon. Secretary (R)

Sachin K. Patel
Hon. Treasurer



to 01.04.2021 and to end by 30.06.2021 **which was further extended to 31.08.2021.**

We are writing this letter to your good self to request for extension of due date for filing Form 10A due to the following issues:

Issues in new Income tax portal 2.0:

The new portal has not stabilized yet and softwares for filing forms are yet to be updated, tax payers and professionals need sufficient time to file required documents in the given time. Further, familiarization with the new system may take some more time. **The Charitable organizations are facing hardships in respect to fresh application in Form No. 10A. The web portal is neither allowing nor accepting the applications.** Moreover, post its launch on 7th June, 2021, there have been various technical glitches in the new portal which is causing severe challenges to file the form in time.

Constant reminders by the portal to file Form 10A:

The department is sending reminders on a regular basis for filing form 10A which is creating unnecessary panic amongst the tax payers and professionals. However, the IT website is not allowing us to submit the aforementioned form as there are ongoing glitches in the website which is expected to be fixed by 15th September as stated in the official press release dt. 23.08.2021. Hence, until these challenges are completely resolved it is not possible to file the form for registration by 31st August 2021 being the existing due date.

We all are facing this unprecedented situation and we require your co-operation and patient hearing to our concerns. We would be very grateful if your goodself would take an early action in this regard and have a positive consideration of our requests. Due to the above specified issues, we urge to extend the due date of filing Form 10A to 31st December, 2021. **Extension of this due date will not result in to any loss of revenue.** This will be very useful for the taxation fraternity and also for the respective charitable Institutions. In conclusion, we humbly request that suitable orders / clarification may be issued to this effect at the earliest.

With warm regards,

Natubhai Patel
President

Jainik Vakil
Chairman, Direct Tax Committee

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