CBDT Circular 06/2026: The 80G Rescue for Late Form 10AB Filings

A one-time condonation that keeps your charitable trust's 80G status and your donors' tax deductions alive. Applications filed Oct 2025 to Mar 2026 are now treated as in time.

CBDT | CIRCULAR 06/2026 | FORM 10AB | SECTION 80G | CHARITABLE TRUSTS

What Circular 06/2026 Actually Did

CBDT issued Circular No. 06/2026 on July 2, 2026 (F. No. 300176/3/2026-ITA-I) granting a one-time condonation of delay in electronically filing Form 10AB, the form used to seek regular (final) approval under Section 80G(5) of the Income-tax Act, 1961.

The Relief Window

Covers Form 10AB applications filed between **October 1, 2025 and March 31, 2026**, after the prescribed due date of September 30, 2025 was missed.

Why It Matters

For hundreds of trusts, this is the line between **keeping 80G alive** and losing the ability to issue donation receipts that give donors a tax deduction.

Who Is Covered

✅ Eligible

Charitable trusts, institutions, funds and NGOs whose Form 10AB for 80G approval was filed electronically between **October 1, 2025 and March 31, 2026**, having missed the September 30, 2025 due date.

🔄 Extra Relief

Applications already **rejected solely because they were late** in that window are treated as condoned and must be reconsidered on merits.

⚖️ Statutory Trigger

Institutions with provisional or existing 80G approval must apply in Form 10AB at least **six months before** the approval expires. For approvals expiring March 31, 2026, that meant a September 30, 2025 deadline.

❌ Not Covered

Applications filed **after March 31, 2026** fall outside this circular; a separate Section 119(2)(b) request may be needed.

The Old Deadline vs the New Relief

Scenario	Before Circular	After Circular
Prescribed due date for Form 10AB (approval expiring 31.03.2026)	September 30, 2025 (six months before expiry)	Unchanged as the statutory due date
Application filed Oct 1, 2025 to Mar 31, 2026	Late, liable to be rejected	Delay condoned, treated as in time
Application already rejected only for delay	Rejection stands, 80G at risk	Treated as condoned, reconsidered on merits
Department to decide by	No fixed date	December 31, 2026

December 31, 2026 is the hard deadline for the Principal Commissioner or Commissioner to dispose of these applications.

The Real Cost of a Rejected Form 10AB

Donors Walk Away

Corporate and HNI donors condition their giving on a valid 80G certificate. No approval means no 50 percent deduction, and fundraising dries up.

CSR Eligibility Is Disturbed

Companies routing CSR spend to implementing agencies rely on the agency holding valid registrations. A lapsed 80G weakens the compliance trail.

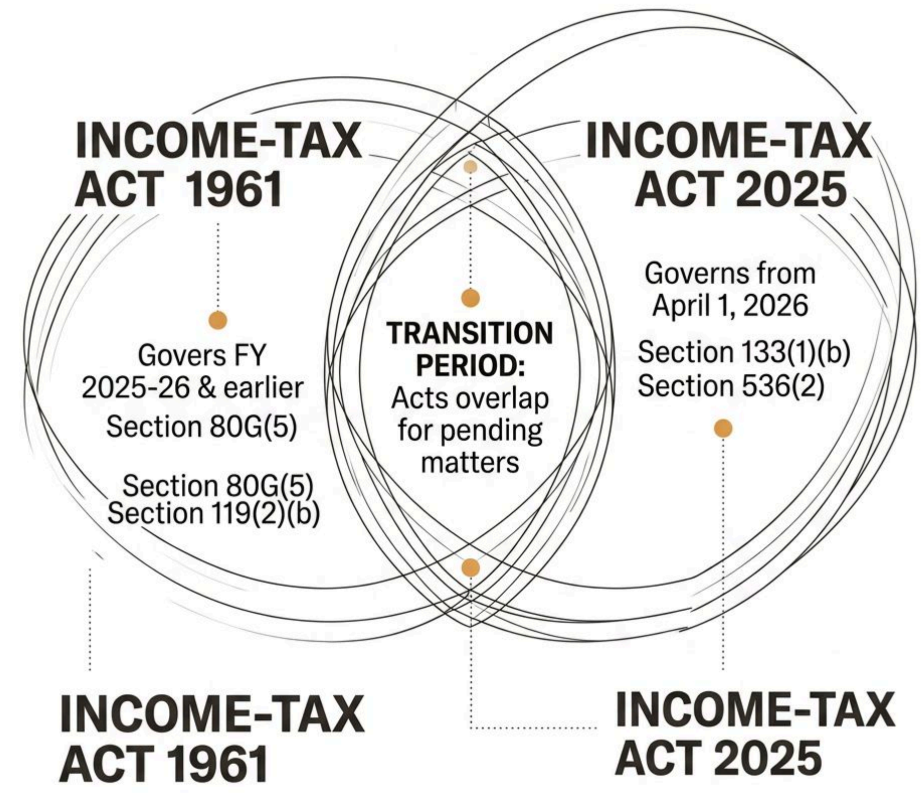
Re-application Is Slow and Uncertain

A fresh cycle of provisional plus regular approval can take months, during which the institution operates without the certificate donors expect.

> The circular converts a fatal late filing into a condoned one, protecting continuity of approval instead of forcing the trust back to square one.

Period-Aware Reading: 1961 Act and 2025 Act

The Income-tax Act, 2025 is in force from **April 1, 2026** (Tax Year 2026-27 onwards); the Income-tax Act, 1961 continues to govern FY 2025-26, earlier years and pending matters.



1	**Substantive Approval** Section 80G(5), Income-tax Act 1961, with Section 133(1)(b) as the successor provision under the Income-tax Act 2025.
2	**Condonation Power** Section 119(2)(b) of the 1961 Act, read with the saving and transitional clause Section 536(2) of the Income-tax Act 2025, so the relief remains valid across the transition.
3	**Drafting Tip** In any covering letter to the Commissioner, cite the 1961 Act for the substantive approval and note the 2025 Act successor, rather than treating either Act as the sole current law.

Compliance Checklist: Do This Now

Pull the Acknowledgement

Confirm the exact date Form 10AB was filed on the e-filing portal. If it is between **Oct 1, 2025 and Mar 31, 2026**, you are in the window.

Check Application Status

If it was rejected only for delay, the circular says it must be reopened; follow up with the jurisdictional office **in writing**.

Prepare the Merits File

Condonation cures the delay, not the substance. Keep the trust deed, prior approval orders, activity reports, audited accounts and Form 10B/10BB ready.

Track December 31, 2026

The department must dispose of the application by year end. **Diarise it and chase well before December.**

The Discipline That Outlasts This Circular

File Form 10AB Early

Submit at least six months before each expiry deadline.

Map Expiry Dates

Catalog every 80G approval expiry across the trust.

Maintain Merits File

Keep deed, accounts, and activity proof audit-ready.

Avoid Future Condonations

Do not rely on one-time relief like Circular 06/2026.

These four steps form a permanent compliance discipline that eliminates the risk of missing future deadlines entirely.

The **six-month lead time** is the one rule that permanently removes the risk. A condonation is a rescue, not a plan.

Key Dates and Next Steps

1

September 30, 2025

Original Form 10AB due date for approvals expiring March 31, 2026.

2

Oct 1, 2025 – Mar 31, 2026

The condonation window covered by Circular 06/2026.

3

July 2, 2026

CBDT issues Circular 06/2026.

4

December 31, 2026

Deadline for the department to dispose of covered applications on merits.

⚠ **Critical Reminder:** Condonation does not grant automatic 80G approval. Each application is decided on merits, so the substantive file still has to be strong.

Talk to an Expert

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