

**F. No. 225/177/2023/ITA-II**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Direct Taxes**

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New Delhi, dated 18<sup>th</sup> September 2023

**Subject: - Extension of timelines for filing of Form 10B/10BB and Form ITR-7 for the Assessment Year 2023-24– reg.**

On consideration of difficulties reported by the taxpayers and other stakeholders, the Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Income-tax Act, 1961 (Act), provides relaxation in respect of following compliances:

1. The due date of furnishing Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution in **Form 10B/Form 10BB** for the Previous Year 2022-23, which is 30<sup>th</sup> September, 2023, is hereby extended to **31<sup>st</sup> October, 2023**.
2. The due date of furnishing of Return of Income in **Form ITR-7** for the Assessment Year 2023-24 in the case of assessee referred to in clause (a) of Explanation 2 to sub-section (1) of section 139 of the Act, which is 31<sup>st</sup> October, 2023, is hereby extended to **30<sup>th</sup> November, 2023**.

Sd/-

**(Ravinder Maini)**  
**Director to the Government of India**

**Copy to:**

1. PS to F.M./ PS to MoS (F).
2. PS to Revenue Secretary.
3. Chairman (CBDT) & All Members of CBDT.
4. All Pr. CCsIT/CCsIT/Pr. DGsIT/DGsIT.
5. All Joint Secretaries/CsIT, CBDT.
6. Directors/Deputy Secretaries/Under Secretaries of CBDT.
7. Web Manager, with a request to place the order on official Income-tax website.
8. CIT (M&TP), Official Spokesperson of CBDT with a request to publicize widely.
9. JCIT, Data Base Cell for placing it on irsofficeronline.gov.in.
10. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
11. All Chambers of Commerce.
12. The Guard File.

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*18/09/2023*  
**(Ravinder Maini)**

**Director to the Government of India**