

सीए. चरणजोत सिंह नंदा
अध्यक्ष

CA. Charanjot Singh Nanda
President

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भारतीय सनदी लेखाकार संस्थान
(संसदीय अधिनियम द्वारा स्थापित)
THE INSTITUTE OF CHARTERED
ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)

ICAI/DTC/2025-26/Rep-11

17th September 2025

Shri Ravi Agrawal

Chairman, Central Board of Direct Taxes
Ministry of Finance, Government of India
North Block, New Delhi – 110001

Respected Sir,

Subject: Request for parity to taxpayers in respect of the return filing and other due dates and specified date & Auto-renewal/deemed renewal in case of small trusts and institutions whose original period of validity of registration is due to expire on 31.3.2026 or thereafter and parity for other trusts whose last date for making an application for renewal falls on 30.9.2025

As you are kindly aware, the Institute of Chartered Accountants of India (ICAI) is a statutory body established by the Chartered Accountants Act, 1949 for regulating and developing the profession of Chartered Accountancy. ICAI, being a partner in nation building, plays a pivotal role in strengthening the relationship between the taxpayers and the Department; by bringing to the notice of the Department genuine hardship being faced by the taxpayers so that the same can be resolved timely for effective tax compliance.

(i) Request for parity to taxpayers in respect of the return filing and other due dates and specified date

Background and Concerns

Last year, the ITR Forms 1 to 6 were notified by the month of January, 2024 itself and ITR 7 on 1st March, 2024; and the functionalities to file ITRs 1,2, 4 and 6 were enabled on 1st April, 2024. The functionalities to file ITR 3 and 5 were enabled in May, 2024 and ITR 7 in June, 2024, giving sufficient time for taxpayers to file the return of income. This year, the ITR forms have been notified between 29th April, 2025 and 9th May, 2025

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and the functionalities were enabled in end of May, 2025 for ITR 1 and 4, in July, 2025 for ITR 2 and 3 and only in August, 2025 for ITR 5, 6 and 7. While the Department has extended the due date in respect of returns to be filed on or before 31st July, 2025 proactively to 15th September, 2025, there is, however, no corresponding relief for assesseees who are required to file their returns on or before 31st October 2025. Also, the utility for Form 3CA-3CD and 3CB-3CD was released on 1st April, 2024 last year whereas this year it was released only on 18th July, 2025. In this context, it may be noted that the "specified date" under section 44AB i.e., 30th September, 2025, is the date one month prior to the due date for furnishing the return of income under section 139(1), i.e., 31st October, 2025.

In this regard, we may note that the Taxpayer's Charter requires the taxpayer to be compliant and fulfil his compliance obligations and seek help of department if needed for the said purpose. The Department, on its part, is committed to provide a fair and impartial system and resolve the tax issues in a time-bound manner. Thus, the Department is requested to assist the taxpayers to comply with their return-filing obligations under the income-tax law, in line with the Taxpayer Charter's assurance of impartiality and fairness.

Further, the legislature has intentionally prescribed distinct due dates under section 139(1) and "specified date" under section 44AB with a two-month interval between the due date for non-corporate assesseees whose accounts are not required to be audited under the Income-tax Act, 1961 or any other law in force (31st July) and the "specified date" under section 44AB (30th September); and a one month interval between the "specified date" under section 44AB (30th September) and the due date for companies and other persons whose accounts are required to be audited under the Income-tax Act, 1961 or any other law in force (31st October). Therefore, consequent to the shifting of the first "due date" from 31st July to 15th September, a corresponding shift in the "specified date" under section 44AB and the due date for filing return in case of companies and other persons whose accounts are required to be audited under the Income-tax Act, 1961 or any other law in force becomes imperative to maintain the statutory time intervals.

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Suggestion

Given that the functionality for ITR 3 was enabled only in July, 2025 and the functionalities for ITR 5, 6, and 7 were enabled only in August, 2025 this year, the extensive reporting obligations in these return forms, the rationale in maintaining statutory time intervals between different due dates and in light of the Department's stated commitment to fairness and parity under the Taxpayer Charter, it is requested that immediate corresponding relief be extended to taxpayers in respect of the return filing "due date" of 31st October 2025 as also in respect of the "specified date" of 30th September, 2025 under section 44AB.

(ii) Auto-renewal/deemed renewal in case of small trusts and institutions whose original period of validity of registration is due to expire on 31.3.2026 or thereafter and parity for other trusts whose last date for making an application for renewal falls on 30.9.2025

As per section 12A(ac)(ii), where the trust or institution is registered under section 12AB or approved under section 10(23C)(iv)/(v)/(vi)/(via) and the period of said registration or approval is due to expire, an application in Form 10AB has to be made atleast 6 months prior to the expiry of the said period to the Principal Commissioner or Commissioner.

Registration under Section 12AB commenced from 1.4.2021 and the five year period of validity of the registration would expire on 31.3.2026. An application in Form 10AB for renewal has to be made atleast 6 months prior to the expiry of the said period, i.e., on or before 30.9.2025 for trusts registered on 1.4.2021 under section 12AB whose five year period expires on 31.3.2026. There is a similar requirement for funds and institutions approved under section 80G(5) and trusts and institutions approved under section 10(23C)(iv)/(v)/(vi)/(via).

The Finance Act, 2025 has inserted proviso to section 12AB(1) extending the validity of period of registration of a small charitable trust (i.e., trust or institution whose total income, without giving effect to the provisions of section 11 and 12, does not exceed

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Rs.5 crores during each of the two previous years, preceding the previous year in which such application is made) from 5 years to 10 years.

Suggestion

In line with the principle of parity, a circular may be issued clarifying that in case of such small charitable trusts and institutions fulfilling the above conditions whose original period of validity of registration is due to expire on 31.3.2026 or thereafter, the validity of registration would be extended for a further period of 5 years and hence, there is no need for making an application for renewal before 30.9.2025. In effect, it may be clarified that their registration would be auto-renewed or deemed to be renewed for a further period of 5 years.

Further, in case of other trusts and institutions [including institutions and funds approved under section 80G(5) and trust and institutions approved under sections 10(23C)(iv)/(v)/(vi)/(via)], whose period of validity of registration expires on 31.3.2026 or immediately thereafter, the last date for making an application for renewal is 30.9.2025 coinciding with the specified date under section 44AB and other due dates. Accordingly, considering the procedural formalities required to be complied with, it is suggested that parity be maintained in respect of the last date for making an application for renewal in line with the parity sought above for the "specified date" under section 44AB.

Thanking you,

Yours sincerely,

CA. Charanjot Singh Nanda