To,

The Commissioner of Income Tax (Exemptions),

Chandigarh

Subject: Application for condonation of delay in filing Form 10BB for Assessment Year 2025-26 under Section 119(2)(b)

Respected Sir/Madam,

I, Sheetal Agarwal in my capacity as the Director of Clownselors Foundation holding PAN AAJCC6737C, am writing to formally request the condonation of a procedural delay regarding the filing of the Audit Report in Form 10BB for the Assessment Year 2025-26. The institution successfully filed its Return of Income on 10/12/2025 under Acknowledgement Number - 840214680101225, and the Audit Report was also uploaded on 10/12/2025. While the report was filed in conjunction with the return, there was a technical lapse in meeting the requirement to file it thirty days prior to the ITR deadline as stipulated under the proviso to Section 11 / 10(23C).

This delay was entirely unintentional and arose from a genuine hardship. At the relevant time, the institution was awaiting the grant of its final registration, a process that was still pending with the department. As the valid registration status is a fundamental prerequisite for the certification of the audit report, the filing could only be finalized once the administrative formalities regarding our status were sufficiently progressed. This situation constituted a bona fide constraint that remained entirely beyond our control and was not due to any negligence on our part.

I respectfully draw your attention to CBDT Circular No. 16/2024, dated 18.11.2024, which specifically empowers your office to condone such delays in filing Form 10BB for Assessment Year 2018-19 and subsequent years where genuine hardship is demonstrated. Furthermore, the Hon'ble Gujarat High Court in the recent case of CIT (Exemption) vs. Anjana Foundation (2024) has affirmed that the filing of an audit report is a procedural requirement and directory in nature. The Court held that substantive exemptions should not be denied if the audit report is available on record before the processing of the return.

In light of these facts and the substantive compliance maintained by our institution, I kindly pray that you condone this technical lapse under Section 119(2)(b) and direct the Centralized Processing Centre to allow the exemption as claimed in the return. I remain available to provide any further documentation or clarification as may be required to resolve this matter.

Sincerely,

Sheetal Agarwal