

## DO YOU KNOW ?

**Organizations who have submitted wrong Form 10B/ 10BB on or before 31st October 2023 can submit Revised Form 10B/ 10BB as applicable by 31st March 2024**

The CBDT Circular No. 2/2024 dtd 05-Mar-2024 has provided a relief to the Institutions where Audit Report has been uploaded on or before 31st October 2023 by them but wrong Form has been used i.e. Form 10B has been used in place of Form 10BB or vice versa.

In such cases, it is provided that such Trust/ institution can submit a fresh Form 10B/ 10BB as applicable to them latest by 31-Mar-2024 and such submission of fresh audit report in Form 10B/ 10BB shall be considered to be submitted on time.

Released on 27th March 2024