

F. No. 225/54/2022/ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, Dated 16th March 2022

Subject: - Relaxation from the requirement of electronic filing of application in Form No.3CF for seeking approval under section 35(1)(ii)/(ia)/(iii) of the Income-tax Act,1961 (the Act) – reg.

1. On consideration of difficulties in electronic filing of Form No.3CF as stipulated in Rule 5C (1A) and Rule 5F(2)(aa) of the Income-tax Rules, 1962 w.e.f. 01.04.2021, the Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119(1) of the Act, provides the following relaxation:

(i) Applicants seeking approval under section 35(1)(ii)/(ia)/(iii) of the Act may file the application in Form No.3CF physically during the period from the date of issuance of this Circular till:

(a) 30th September 2022; or

(b) the date of availability of Form No. 3CF for electronic filing on the e-filing website,

whichever is earlier.

2. This issues with the approval of Chairman, CBDT.

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(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 irsofficersonline.gov.in.
10. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
11. All Chambers of Commerce.
12. The Guard File.

Ravinder Maini
16/03/2022.
(Ravinder Maini)
Director to the Government of India