

Instruction No. 16 /2015

**F.No.197/38/2015-ITA.1**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**(Central Board of Direct Taxes)**  
**(ITA-I Division)**

**North Block, ITA.I Division**  
**Dated, the 6<sup>th</sup> November, 2015**

To  
 All the Principal Chief Commissioners of Income-tax  
 All the Chief Commissioners of Income-tax  
 Chief Commissioner of Income-tax (Exemptions)  
 All Directors General of Income-tax

Sir/Madam,

**Sub:- Following the prescribed Time limit in passing order u/s 12AA of the Income-tax Act, 1961.**

Sub-section (2) of Section 12AA of the Income-tax Act, 1961 prescribes that every order granting or refusing registration under clause (b) of sub-section (1) of that Section shall be passed before the expiry of six months from the end of the month in which the application was received under clause (a) or clause (aa) of the sub-section (1) thereof. Thus while processing the application u/s 12AA of the Act, the time limit of six months has to be adhered to by the Commissioner of Income Tax (Exemptions). However, it has been brought to the notice of the Board that the said time limit has not been observed in some cases.

2. The undersigned is directed to convey that the aforesaid time limit of six months is to be strictly followed by the Commissioner of Income Tax (Exemptions) while passing order u/s 12AA. The CCIT (Exemptions) may monitor the adherence of prescribed time limit and initiate suitable administrative action in case any laxity in adhering to the same is noticed.

  
 (Deepshikha Sharma)  
 Director to the Government of India

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 DEEPSHIKHA SHARMA  
 Director to the Government of India