

No. J.30019/ 10/2026-TW-FD
GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT
TAXATION WING

C I R C U L A R

Subj. :Timely submissions of statutory Forms 10B/10BB for Government – funded charitable Institutions, trusts and autonomous bodies including Hospitals/ Colleges/Co-operative societies/Govt. Authorities etc, - Reg.

As per the provisions of section 12A (1)(ac) read with section 12AB of the Income Tax Act, 1961, according to which any trust, society or institution established for charitable or religious purposes, including those wholly or substantially financed by the Government, are required to obtain registration under section 12AB in order to be eligible for exemption of levy of Income-tax, in respect of charitable activity carried out by them.

2. One of the essential conditions for grant of exemption pursuant to the registration certificate is that the entity should conduct audit and submit the audit certificate in the prescribed form no. 10B or 10BB within the statutory dates. Non-compliance would lead to imposition of Income Tax, as per the statutory provisions.

3. All Administrative Heads/Heads of Department are requested that other statutory compliances e.g conducting of audit, filing of audit report in prescribed Form and filing of Income tax return may also be done in time by such government institution/entities enjoying the registration so that they continue to enjoy tax exemption status granted to them.

Sd/- RAMCHUANA

Secretary to the Govt. of Mizoram
Finance Department

Memo No.J. 30019/10/2026- TW-FD : Dated Aizawl, the 4th May, 2026.

Copy to:-

1. PPS to Chief Secretary, Mizoram
2. All Administrative Department, Government of Mizoram
3. All Heads of Department, Government of Mizoram.
4. All Deputy Commissioners, Government of Mizoram
5. Guard File.

Digitally signed by
Laldinfeli

Date: 04-05-2026

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(LALDINFELI)

Under Secretary to the Govt. of Mizoram,
Finance Department (TW)