



# Issues in Audit for Charitable Trust Under Income Tax Act in Form No. 10B/10BB and ITR-7

CA. Darshak M. Thakkar

October 13, 2023

# **CIRCULAR NO. 16/2023 DATED 18-9-2023**

## **Due date of furnishing**

### **Audit report**

**Sec 10(23C)(b) -10th proviso /**

**Sec 12A(1)(b)(ii)**

**30.09.2023 extended to  
31.10.2023**

### **ROI in Form ITR-7**

**for AY 23-24**

**31.10.2023 extended to  
30.11.2023**

**Circular No. 16/2023**

**F. No. 225/177/2023/ITA-II  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes**

\*\*\*\*\*

New Delhi, dated 18<sup>th</sup> September 2023

**Subject: - Extension of timelines for filing of Form 10B/10BB and Form ITR-7 for the Assessment Year 2023-24– reg.**

On consideration of difficulties reported by the taxpayers and other stakeholders, the Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Income-tax Act, 1961 (Act), provides relaxation in respect of following compliances:

1. The due date of furnishing Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution in **Form 10B/Form 10BB** for the Previous Year 2022-23, which is 30<sup>th</sup> September, 2023, is hereby extended to **31<sup>st</sup> October, 2023**.

## Form 10B (A.Y. 2023-24 Onwards)

Audit Report under clause (b) of the tenth proviso to section 10(23C) and section 12A(1)(b)(ii) of Income tax act,1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution

[Form Utility](#)  (Version 1.0) (116 MB)

Date of first release of Form Utility 24-Aug-2023

[Form Schema](#)  (37 KB)

Date of first release of Form Schema 08-Sep-2023

## Form 10BB (A.Y. 2023-24 Onwards)

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A

[Form Schema](#)  (16 KB)

Date of first release of Form Schema 21-Sep-2023

Date of latest release of Form Schema 29-Sep-2023

[Schema Change Document](#)  (141 KB)

## Document Revision List

**Document Name:** Form 10BB (A.Y. 2023-24 onwards) Schema Changes

**Version Number: 1.3**

### Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.3	29 <sup>th</sup> September, 2023	Refer Section 2.3	5
1.2	21 <sup>st</sup> September, 2023	Refer Section 2.2	4
1.1	15 <sup>th</sup> September, 2023	Refer Section 2.1	3
1.0	12 <sup>th</sup> September, 2023	Initial Release	NA

## ITR 7

For persons including companies required to furnish return under sections 139(4A) or 139(4B) or 139(4C) or 139(4D) only

[Utility](#)  (Version 1.1.2) (100 MB)

Date of release of latest version of utility 05-Sep-2023

Date of release of first version of utility 01-Aug-2023

[Utility for MAC](#)  (Version 1.1.2) (110 MB)

Date of release of latest version of utility 05-Sep-2023

Date of release of first version of utility 02-Aug-2023

[Utility Excel Based](#)  (Version 1.2) (4.19 MB)

Date of release of latest version of utility 06-Sep-2023

Date of release of first version of utility 30-Jun-2023

[Schema](#)  (47 KB)

Date of first release of JSON Schema 25-May-2023

Date of latest release of JSON Schema 30-Jun-2023

[Schema Change Document](#) (Version 1.1) (187 KB)

[Validations](#)  (633 KB)

[ITR7\\_Notified Form AY 2023-24](#)  (2210 KB)

## Document Revision List

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**Document Name:** 'ITR 7 Schema Changes for AY 2023-24'

Version Number: 1.1

### Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.1	30 June, 2023	Refer Section 2.1	5
1.0	25 May, 2023	Initial Release	NA





## Finance Act 2022

**30-03-2022** - Finance Act, 2022 passed by Parliament, received the assent of the President

**10-08-2022** - Notification No. 94/2022 - the books of accounts and other documents required to be maintained by such trust or institution under the first and second regime and the place where they are required to be maintained have been prescribed in rule 17AA of the Income-tax Rules, 1962

**03-11-2022** - CIRCULAR NO. 23/2022 - EXPLANATORY NOTES TO PROVISIONS OF THE FINANCE ACT, 2022

## Finance Act 2022

(b) where the total income of the trust or institution as computed under this Act without giving effect to the provisions of section 11 and section 12 exceeds the maximum amount which is not chargeable to income-tax in any previous year, the accounts of the trust or institution for that year have been audited by an accountant as defined in the Explanation below sub-section (2) of section 288 before the specified date referred to in section 44AB and the person in receipt of the income furnishes by that date the report of such audit in the prescribed form duly signed and verified by such accountant and setting forth such particulars as may be prescribed;

**Following clause (b) shall be substituted for the existing clause (b) of sub-section (1) of section 12A by the Finance Act, 2022, w.e.f. 1-4-2023:**

(b) where the total income of the trust or institution as computed under this Act without giving effect to the provisions of sections 11 and 12 exceeds the maximum amount which is not chargeable to income-tax in any previous year,—

(i) the books of account and other documents have been kept and maintained in such form and manner and at such place, as may be prescribed; and

(ii) the accounts of the trust or institution for that year have been audited by an accountant defined in the Explanation below sub-section (2) of section 288 before the specified date referred to in section 44AB and the person in receipt of the income furnishes by that date the report of such audit in the prescribed form duly signed and verified by such accountant and setting forth such particulars, as may be prescribed;

## Finance Act 2022

1. Total income of the trust or institution under both regimes, exceeds the maximum amount which is not chargeable to tax, such trust or institution shall keep and maintain **books of account** and other documents in such form and manner and at such place, as may be prescribed.
2. **Penalty for passing on unreasonable benefits to trustee or specified persons** - new section 271AAE - penalty on trusts or institution under both the regimes which is equal to amount of income applied by such trust or institution for the benefit of specified person - violation noticed for the first time and twice the amount of such income where the violation is noticed again in any subsequent year.

twenty-first proviso to sec 10(23C) or sec 13(1)(c) and persons referred to in sec 13(3)

13(3) The persons referred to in clause (c) of sub-section (1) and sub-section (2) are the following, namely :—

- (a) the author of the trust or the founder<sup>23</sup> of the institution<sup>23</sup>;
- (b) any person who has made a substantial contribution to the trust or institution, <sup>24</sup>[that is to say, any person whose total contribution up to the end of the relevant previous year exceeds <sup>25</sup>[fifty] thousand rupees];
- (c) where such author, founder or person is a Hindu undivided family, a member of the family;
- (cc) any trustee of the trust or manager (by whatever name called) of the institution;
- (d) any relative of any such author, founder, person, <sup>27</sup>[member, trustee or manager] as aforesaid;
- (e) any concern in which any of the persons referred to in clauses (a), (b), (c) (cc) and (d) has a substantial interest.

## Finance Act 2022

3. Reference to the Principal Commissioner or Commissioner (PCIT/CIT) for the cancellation of registration/approval:

- Appointment of auditors
- Liability
- Books of accounts
- Accounting System
- Accounting Standards
- SA 700

4.10 If the actual work relating to examination of books and records is done by a qualified assistant in a firm of chartered accountants and the partner of the firm signing the audit report has relied upon this work action, if any, for professional negligence may be initiated against the member who has signed the report and in such an event, it would be open for the member concerned to prove that he has taken due care and diligence in the performance of his duties and is not aware of any reason to believe that he should not have so relied.

4.11 If the **qualified assistant** (whether or not holding the certificate of practice) is found to be grossly negligent in the performance of his duties, the Council of the Institute can take disciplinary action against him.

4.22 The appointment of the auditor for audit under section 12A/10(23C) in the case of a company need not be made at the general meeting of the members. It can be made by the Board of Directors or even by any Officer, if so, authorized by the Board in this behalf.



Books of accounts and other documents are to be kept and maintained as prescribed under Rule 17AA

Finance Act, 2022 inserted an explanation to section 11

*Explanation.—For the purposes of this section, any sum payable by any trust or institution shall be considered as application of income in the previous year in which such sum is actually paid by it (irrespective of the previous year in which the liability to pay such sum was incurred by the trust or institution according to the method of accounting regularly employed by it):*

*Provided that where during any previous year, any sum has been claimed to have been applied by the trust or institution, such sum shall not be allowed as application in any subsequent previous year.*

According to this explanation, application of income for the purposes of claiming exemption under section 11 and 12 shall be allowed only on actual payment basis. This section does not mention that the books of accounts are to be maintained on cash basis of accounting. However, this section influences institutions to adopt cash basis of accounting which may not be the intent of the law.

As per the provisions of Companies Act, 2013, corporate entities are mandatorily required to maintain books of account on accrual method of accounting. This will also be applicable to section 8 companies registered under Companies Act. However, for the purpose of application of fund, computation is to be made on actual payment basis.

5.11 Attention is invited to Para 97 of the said Technical Guide issued by Accounting Standards Board of ICAI [ Emphasis supplied]:

*“97. Proper books of account would not be deemed to be kept with respect to the matters specified therein if:*

*(a) Such books are not kept as are necessary to give a true and fair view of the state of affairs of the NPO, and to explain its transactions;*

*(b) Such books are not kept on accrual basis and according to the double entry system of accounting; and*

*(c) Such books are not kept so as to reflect a true and fair view of various funds maintained by the NPO.*

According to the above paragraph of the said Technical Guide, proper books of accounts would not be deemed to have been kept in case the same are not kept on accrual basis and according to the double entry system of accounting.

5.12 The scope of the said Technical Guide clearly mentions that the requirements of various Acts including the Income-tax Act do not form part of the said Technical guide. Thus, to that extent, the provisions of Rule 17AA of the Income-tax Rules, 1962, section 145 and Proviso to section 11 shall apply.

The institutions are however encouraged to follow the Technical Guide issued by Accounting Standards Board of ICAI to the extent it is not contradictory to pronouncements/formats issued by the relevant Statute, concerned Regulator, authority, or specific accounting pronouncements issued by the Institute of Chartered Accountants of India (ICAI).

## Applicability of Accounting Standards

Section 129 provides for compliance to Accounting Standards

Companies (Indian Accounting Standards) Rules 2015 - all the listed companies and Non-banking financial companies (NBFCs) and unlisted companies with net worth of INR 250 crores or more.

Companies (Accounting Standards) Rules, 2021

**Para 31 [Emphasis supplied]:**

*“From Paragraph 30, it is apparent that the Accounting Standards formulated by the ICAI do not apply to an NPO if no part of the activity of such entity is commercial, industrial or business in nature. The Standards would apply even if a very small proportion of activities is considered to be commercial, industrial or business in nature.*

*For example, where an NPO is engaged in the commercial activity of granting loans/credit to small entrepreneurs at nominal rates of interest or in the industrial activity of manufacturing clothes for the rural poor, Accounting Standards formulated by the ICAI would apply to such an NPO. It may be mentioned that since the Accounting Standards contain wholesome principles of accounting, these principles provide the most appropriate guidance even in case of those organisations to which Accounting Standards do not apply.*

*It is, therefore, recommended that all NPOs, irrespective of the fact that no part of the activities is commercial, industrial or business in nature, should follow accrual basis of accounting and Accounting Standards other than for section 8 companies for which specific provisions of the Companies Act 2013 are already applicable.*

**Para 105 [Relevant Extracts only][Emphasis supplied]:**

*“NPOs incorporated under **section 8** of the Companies Act, 2013, are governed by the provisions of the said Act. Under the Act, these NPOs are required to follow the Accounting Standards notified by the MCA and to prepare balance sheet and statement of profit and loss account (income and expenditure account in case of companies not carrying business for profit) in the formats set out in **Schedule III** to the Act, or as near thereto as circumstances admit.....”*

ICAI has classified entities other than companies into four categories, viz., Level I, Level II, Level III and Level IV where Level IV, Level III and Level II entities are referred to as Micro, Small and Medium size entities (MSMEs), respectively.

# Audit Procedures

## ¶ [FORM No. 10B

[See rules 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

\* I/We have examined the balance sheet of [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at ..... and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

\* I/We have obtained all the information and explanations to the best of \*my/our knowledge and belief which are necessary for the purposes of the audit.

In \* my/our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure :

In \*my/our opinion and to the best of \*my/our information and according to explanations given to \*me/us, the particulars given in the Annexure are true and correct subject to following observations or qualifications—

- (a) .....
- (b) .....
- (c) .....

In \* my/our opinion and to the best of \* my/our information, and according to information given to \* me/us, the said accounts give a true and fair view—

- (i) in the case of the balance sheet, of the state of affairs of the above named \* fund or trust or institution or university or other educational institution or hospital or other medical institution as on \_\_\_\_\_;and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on .....

subject to the following observations/qualifications—

- (a) .....
- (b) .....
- (c) .....

The prescribed particulars are annexed hereto.



The auditor should keep necessary working papers about the evidence on which he has relied upon while conducting the audit and also maintain all the necessary working papers. Such working papers should include auditor's notes on the following, amongst other matters:

(a) work done while conducting the audit and by whom;

(b) explanations and information given to him during the course of the audit and by whom;

(c) decision on the various points taken;

(d) the judicial pronouncements relied upon by him while making the audit report; and

(e) certificates issued by the client/management letters.

SA 230, Audit Documentation, which provides that the auditor should prepare documentation that provides a sufficient and appropriate record of the basis for the auditor's report and evidence that the audit was planned and performed in accordance with SA's and applicable legal and regulatory requirements.

8.5 Certain clauses of audit report in Form No. 10BB/10B may require reporting on some items in respect of which full information may not be available in books of account. In respect of such clauses the auditor will require inputs from the management. The auditor may raise certain issues for soliciting views of Those Charged with Governance. Therefore, the auditor should consider SA 580 – Written Representations and consider obtaining representation from management in appropriate circumstances and at appropriate time i.e. before commencement of audit or after conclusion of audit process.

The ICAI had pursuant to the issuance of the Revised SA 700, Forming an Opinion and Reporting on Financial Statements, prescribed a revised format of the auditor's report on financial statements, which has been made effective in respect of audits of financial statements for periods beginning on or after 1st April 2018.

Since Form No. 10BB/10B are required to be furnished online in a preset form and the same are not in line with the requirements of SA 700 (Revised), there is no specifically allocated field for providing information relating to the respective responsibilities of the assessee and the auditor as required in terms of the principles laid out in SA 700 (Revised).

Audit Report under section 10(23C) and section 12A [Form No. 10B] (from A.Y. 2023-24 onwards)

## Report from an Accountant

We\*

have examined the balance sheet of  [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-Mar-2023** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

**We** have obtained all the information and explanations to the best of **our** knowledge and belief which are necessary for the purposes of the audit.

In **our** opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure.

In **our** opinion and to the best of **our** information and according to explanations given to **us**, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

(a)

Remaining Characters : 2000

[+ Add Another](#)

In **our** opinion and to the best of **our** information, and according to information given to **us**, the said accounts give a true and fair view-

- (i) In the case of the balance sheet, of the state of affairs of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31-Mar-2023** and,
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-Mar-2023**.

Subject to the following observations or qualifications:

(a)

# Audit Report

# Audit Report

Particulars	Regime One	Regime Two
Exemption Regime	10(23C) (iv), (v), (vi) and (via)	11 & 12
Audit report	Rule 16CC	Rule 17B
	<p>any trust or institution registered under section 10(23C) (iv), (v), (vi) and (via) / 12A</p> <ol style="list-style-type: none"><li>1 if total income exceeds Rs.5 crores in a previous year or</li><li>2 has received any foreign contribution during the previous year or</li><li>3 has applied any part of its income outside India</li></ol> <p>audit report in Form No.10B</p> <p>Or else Form 10BB</p> <p>Foreign contribution shall have the same meaning as assigned to it under section 2(1)(h) of Foreign Contribution (Regulation) Act, 2010</p> <p>Explanation 2 to section 2(1)(h) of Foreign Contribution (Regulation) Act, 2010,</p> <p>“interest accrued on the foreign contribution deposited in any bank referred to in sub-section (1) of section 17 or any other income derived from the foreign contribution or interest thereon shall also be deemed to be foreign contribution within the meaning of this clause.”</p>	





# Basic Details

[Clauses 1-8 of Form No.10BB and 10B]

1. PAN of the auditee
2. Name of the auditee
3. Assessment Year
4. Previous Year
5. Registered address of the auditee
6. Other addresses
7. Type of the auditee- Trust/ Society/ Company/ Others
8. Whether the auditee is established under an instrument?

**ANNEXURE**  
**Statement of particulars**

<b>ANNEXURE</b>																			
<b>Statement of particulars</b>																			
<b>Basic Details</b>	1.	PAN of the auditee	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; text-align: center;">A</td> <td style="border: 1px solid black; text-align: center;">B</td> <td style="border: 1px solid black; text-align: center;">C</td> <td style="border: 1px solid black; text-align: center;">D</td> <td style="border: 1px solid black; text-align: center;">E</td> <td style="border: 1px solid black; text-align: center;">1</td> <td style="border: 1px solid black; text-align: center;">2</td> <td style="border: 1px solid black; text-align: center;">3</td> <td style="border: 1px solid black; text-align: center;">4</td> <td style="border: 1px solid black; text-align: center;">F</td> </tr> </table>	A	B	C	D	E	1	2	3	4	F						
	A	B	C	D	E	1	2	3	4	F									
	2.	Name of the auditee																	
	3.	Assessment Year																	
	4.	Previous Year	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; text-align: center;">d</td> <td style="border: 1px solid black; text-align: center;">d</td> <td style="border: 1px solid black; text-align: center;">m</td> <td style="border: 1px solid black; text-align: center;">m</td> <td style="border: 1px solid black; text-align: center;">y</td> <td style="border: 1px solid black; text-align: center;">y</td> <td style="border: 1px solid black; text-align: center;">y</td> <td style="border: 1px solid black; text-align: center;">y</td> </tr> </table> <p style="text-align: center;">To</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; text-align: center;">d</td> <td style="border: 1px solid black; text-align: center;">d</td> <td style="border: 1px solid black; text-align: center;">m</td> <td style="border: 1px solid black; text-align: center;">m</td> <td style="border: 1px solid black; text-align: center;">y</td> <td style="border: 1px solid black; text-align: center;">y</td> <td style="border: 1px solid black; text-align: center;">y</td> <td style="border: 1px solid black; text-align: center;">y</td> </tr> </table>	d	d	m	m	y	y	y	y	d	d	m	m	y	y	y	y
	d	d	m	m	y	y	y	y											
d	d	m	m	y	y	y	y												
5.	Registered Address of the auditee																		
6.	Other addresses, if applicable	< refer note*>																	
<b>Legal</b>	7.	Type of the auditee	Trust <input type="checkbox"/> Society <input type="checkbox"/> Company <input type="checkbox"/> Others <input type="checkbox"/>																
	8.	Whether the auditee is established under an instrument?	Yes/No																

## 6. Other addresses

Note 3\* of Form No. 10BB and No.10B

In serial number 6, provide the address which has been decided by the management by way of a resolution and which has been intimated to the jurisdictional Assessing Officer in writing within seven days of such resolution as per the proviso to sub-rule (3) of rule 17AA;

## Rule 17AA

(3) The books of account and other documents specified in sub-rule (1) shall be kept and maintained by the fund or institution or trust or any university or other educational institution or any hospital or other medical institution at its registered office:

**Provided** that all or any of the books of account and other documents as referred to in sub-rule (1) may be kept at such other place in India as the management may decide by way of a resolution and where such a resolution is passed, the fund or institution or trust or any university or other educational institution or any hospital or other medical institution shall, within seven days thereof, intimate the jurisdictional Assessing Officer in writing giving the full address of that other place and such intimation shall be duly signed and verified by the person who is authorised to verify the return of income under section 140 of the Act, as applicable to the assessee.

(4) The books of account and other documents specified in sub-rule (1) shall be kept and maintained for a period of ten years from the end of the relevant assessment year:

**Provided** that where the assessment in relation to any assessment year has been reopened under section 147 of the Act within the period specified in section 149 of the Act, the books of account and other documents which were kept and maintained at the time of reopening of the assessment shall continue to be so kept and maintained till the assessment so reopened has become final.]

- Format
- Online / Offline
- Date of passing of Resolution and date of intimation

## 8. Whether the auditee is established under an instrument? Yes/No

The auditor may verify the same with the establishment document such as Trust Deed, Will and so on which may be obtained from the management. If it is not registered under any instrument, auditor should get management representation letter to verify the same. The auditor can also re-verify such information for reporting under this clause from the reporting done by the auditee in Form No.10A/10AB, if made available by the auditee.

## 9. Registration Details (Form 10B)

Registration Details	9.	Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)				
		Section under which registered/provisionally registered or approved/ provisionally approved /notified (refer note **)	Date of registration/provisional registration or approval/ provisionally approval/ notification (dd/mm/yyyy)	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration/provisional registration/approval/provisional approval/notification is effective (dd/mm/yyyy)
		(1)	(2)	(3)	(4)	(5)

**where the auditee has got the registration or approval, after provisional registration or approval the details of provisional registration or approval need not be provided**

- (4) <sup>\*</sup>\*\*In serial number 9, for the section under which registered or provisionally registered or approved or provisionally approved one of the following codes shall be selected (details of all the registration/provisional registration or approval or provisional approval or notification which are valid during the previous year should be provided, however where the auditee has got the registration or approval, after provisional registration or approval the details of provisional registration or approval need not be provided):

S. No	Section	Code
(1)	Clause (a) of sub-section (1) of section 12AB of the Act	1
(2)	Clause (b) of sub-section (1) of section 12AB of the Act	2
(3)	Clause (c) of sub-section (1) of section 12AB of the Act	3
(4)	Clause (i) of second proviso to clause (23C) of section 10 of the Act	4
(5)	Clause (ii) of second proviso to clause (23C) of section 10 of the Act	5
(6)	Clause (iii) of second proviso to clause (23C) of section 10 of the Act	6
(7)	Clause (ii) of sub-section (1) of Section 35 of the Act	7
(8)	Clause (iia) of sub-section (1) of Section 35 of the Act	8
(9)	Clause (iii) of sub-section (1) of Section 35 of the Act	9
(10)	Clause (i) of second proviso to sub-section (5) of section 80G of the Act	10
(11)	Clause (ii) of second proviso to sub-section (5) of section 80G of the Act	11
(12)	Clause (iii) of second proviso to sub-section (5) of section 80G of the Act	12
(13)	any other, please specify	13



# ITR

Add Rows

(A19) Details of registration/provisional registration or approval under Income Tax Act (Mandatory if required to be registered) (Where regular registration/approval has been granted, details of provisional registration)

Sl. No	Section under which registered/provisionally registered or approved/notified	Indicate the registration section based on which exemption is claimed in the return	Date of registration/provisional registration or approval	Approval/ Notification/Unique Registration No. (URN)	Approving/ registering Authority	Date from which registration/provisional registration/approval is effective
1	12A/12AB	<input type="checkbox"/>				
2	(Select)	<input type="checkbox"/>				
3	10(23AAA)	<input type="checkbox"/>				
	10(23C)(iv)	<input type="checkbox"/>				
	10(23C)(v)					
	10(23C)(vi)					
	10(23C)(via)					
	12A/12AB					

(A20) Details of registration or approval under any law other than income tax act (including the registration under Foreign Contribution (Regulation) Act, 2010, registration on DARPAN portal)

Sl. No	Section under which registered	Specify details in case 'Any other Law	Date of registration or approval	Approval/ Notification/Registration No.	Approving
	13B				
	35				
	80G(2)(b)				
	80G(2)(a)(iv)				
	Other than the above u/s 80G				

in case during verification it comes to the notice of the auditor that the registration has been cancelled or has not been approved (whether or not the assessee is in appeal), the fact may be disclosed in the “Observations/Qualifications” Paragraph of the audit report.

# 10 - Management

Management	10.	(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year						
	Name of person	Relation < refer note#>	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Code < refer note##>	Address	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year							
	Sl. No.	Name	Unique Identification Number	ID code < refer note##>	Address	Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

(5). #In row 10(a), in column (2) for relation one or more of the following codes shall be selected

S. No	Section	Code
(1)	Author	1
(2)	Founder	2
(3)	Settlor	3
(4)	Trustee	4
(5)	Members of society	5
(6)	Members of the Governing Council	6
(7)	Director	7
(8)	Shareholders holding of 5% or more of shareholding	8
(9)	Office Bearer s	9
(10)	Others	10

(6) ##In serial number 10(a), in column (5), and in serial number 10(b), in column (4) for ID code, the following should be filled:

(a) If PAN or Aadhar number is available, the same should be mandatorily filled and the following ID code shall be filled:

Type of identification	Code
PAN	1
Aadhar number	2

(b) If neither PAN or Aadhar is available, one of the following should be filled:

Type of identification	Code
Taxpayer identification Number of the country where the person resides;	3
Passport number;	4
Elector's photo identity number	5
Driving License number	6
Ration card number	7

# ITR – (A29) ii A B C D

MEMBER'S INFORMATION

<b>ii Particulars regarding the Author(s) / Founder(s) / Trustee(s) / Manager(s), etc., of the Trust or Institution</b> <i>[to be mandatorily filled in by all persons filing ITR-7]</i>									
<b>A</b> Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) at any time during the previous year									
Sl.	Name	Relation	Percentage Of shareholding in case of shareholder	Whether Resident of India?	Unique Identification Number	ID Code	Address	Mobile number	E-mail address
<b>B</b> In case if any of persons (as mentioned in row A above) is not an individual then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year									
Sl.	Name	Whether Resident of India?	Unique Identification Number	ID Code		Address	Percentage of beneficial ownership		
<b>C</b> Name(s) of the person(s) who has / have made substantial contribution to the trust / institution in terms of section 13(3)(b) during the previous year									
Sl.	Name and address			PAN		Aadhaar Number/ Enrolment Id			

					<i>(if available)</i>
	<b>D</b>	Name(s) of relative(s) of author(s), founder(s), trustee(s), manager(s), and substantial contributor(s) and where any such author, founder, trustee, manager or substantial contributor is a Hindu undivided family, also the names of the members of the family and their relatives at any time during the previous year			
	<b>Sl.</b>	<b>Name and address</b>	<b>PAN</b>	<b>Aadhaar Number/ Enrolment Id</b>	

## Substantial contribution

“relative”, in relation to an individual, means—

- (i) spouse of the individual;
- (ii) brother or sister of the individual;
- (iii) brother or sister of the spouse of the individual;
- (iv) any lineal ascendant or descendant of the individual;
- (v) any lineal ascendant or descendant of the spouse of the individual;
- (vi) spouse of a person referred to in sub-clause (ii), sub-clause (iii), sub-clause (iv) or sub-clause (v);
- (vii) any lineal descendant of a brother or sister of either the individual or of the spouse of the individual.]

# 11 & 12 – Objects (Form 10B)

Objects

11.	Objects of the auditee				Refer Note\$	
	12.	(i)	Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?			Yes/No
		(ii)	If yes, please furnish following information:-			
		(A)	date of such modification/ adoption (DD/MM/YYYY)			<input type="text"/>
		(B)	Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.			Yes/No
		(C)	If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A			

(7). \$ In serial number 11, for the objects of the auditee, one or more of the following options shall be selected:

<b>S.no</b>	<b>Object</b>	<b>Code</b>
(1)	Religious	1
(2)	Relief of poor	2
(3)	Education	3
(4)	Medical relief	4
(5)	Yoga	5
(6)	Preservation of environment (including watersheds, forests and wildlife)	6
(7)	Preservation of monuments or places or objects of artistic or historic interest	7
(8)	Advancement of any other objects of general public utility	8



# ITR

(A2 4)	i	Is there any change in the objects/activities during the Year on the basis of which approval/registration/provisional registration was granted?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	ii	If yes, please furnish following information:-		
	A	date of such change (DD/MM/YYYY)	____ / ____ / ____	
	B	Whether an application for fresh registration/provisional registration has been made in the prescribed form and manner within the stipulated period of thirty days as per clause (ab) of sub-section (1) of section 12A / sub-clause (v) of clause (ac) of sub-section (1) of section 12A	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	C	Whether fresh registration/provisional registration has been granted under section 12AB	<input type="checkbox"/> Yes	<input type="checkbox"/> No
D	date of such fresh registration/provisional registration (DD/MM/YYYY)	____ / ____ / ____		

# 13 – Commencement of activities

Commencement of activities	13.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year	Yes/No							
		(ii)	If yes in 13 (i) , date of commencement of activities	d	d	m	m	y	y	y	y
		(iii)	If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?	Yes/No							
		(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section								
				S.No	Date of Application	Status of registration in pursuance to application	Date of Registration /Cancellation based on such application		URN of such registration		
					(Pending/ Registration granted/Registration cancelled)	( dd/mm/yyyy)					

1. activities have commenced during the previous year
2. date of commencement of activities
3. Application (12A(1)(ac)(iii) - Provisional to final) filed :  
where the trust or institution has been provisionally registered under section 12AB, at least six months prior to expiry of period of the provisional registration or within six months of commencement of its activities, whichever is earlier;
4. date of application for registration

# Form 10A

<sup>2b</sup>I \_\_\_\_\_, son/daughter of \_\_\_\_\_, hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I undertake that I am applying for registration/approval (strike out whichever is inapplicable) under the section code 2/7/ 8/9/10/12 and the activities of the \_\_\_\_\_ ( Name of the institution, trust or fund) having permanent account number (PAN) \_\_\_\_\_ have not commenced on or before the date of making this application.

I further undertake to communicate forth with any alteration in the terms of the trust/society/nonprofit company, or in the rules governing the Institution, made at any time hereafter. I also declare that I am filing this form in my capacity as \_\_\_\_\_ (designation) having PAN \_\_\_\_\_ and that I am competent to file this form and verify it.

Date :

Signature

Or (for codes 1/3/4/5/6/11)

I \_\_\_\_\_, son/daughter of \_\_\_\_\_, hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I undertake to communicate forth with any alteration in the terms of the trust/society/non-profit company, or in the rules governing the Institution, made at any time hereafter. I further declare that I am filing this form in my capacity as \_\_\_\_\_ (designation) having permanent account number \_\_\_\_\_ and that I am competent to file this form and verify it.

Date :

Signature

(strike whichever is inapplicable)]

# Form 10AB

<sup>5</sup>I \_\_\_\_\_, son/daughter of \_\_\_\_\_, hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I undertake that I am applying for registration/approval (strike out whichever is inapplicable) under the section code 4A/12A/12B/12C/12D/ 14A having commenced activities on dd/mm/yyyy and also that no income or part thereof of the \_\_\_\_\_ (Name of the institution, trust or fund) having permanent account number (PAN) \_\_\_\_\_ has been excluded from the total income on account of applicability of sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 or section 11 or 12 for any previous year ending on or before the date of making this application on dd/mm/yyyy, at any time after the commencement of such activities.

I further undertake to communicate forth with any alteration in the terms of the trust/society/non-profit company, or in the rules governing the Institution, made at any time hereafter. I further declare that I am filing this form in my capacity as \_\_\_\_\_ (designation) having PAN and \_\_\_\_\_ that I am competent to file this form and verify it.

Date :

Signature

Or (for codes 1/2/3/4/5/6/7/8/9/10/11/12/13/14)

I \_\_\_\_\_, son/daughter of \_\_\_\_\_, hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I undertake to communicate forth with any alteration in the terms of the trust/society/non-profit company, or in the rules governing the Institution, made at any time hereafter. I further declare that I am filing this form in my capacity as \_\_\_\_\_ (designation) having permanent account number \_\_\_\_\_ and that I am competent to file this form and verify it.

Date :

Signature

(strike out whichever is inapplicable)]

## 14 - Details of Place where books of accounts and other documents have been maintained – Form 10B

Details of Place where books of accounts and other documents have been maintained	14.	(i) Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee						Yes/No	
		(ii) Provide the following details of the books of account and other documents							
	S. No	Nature of Books of Account	Whether maintained by the auditee (Yes/No)	Whether maintained in a computer system, (Yes/No)	Whether maintained at registered office (Yes/No)	If maintained at any place other than the registered place			Whether the books of account have been audited (Yes/No)
		<Refer Note\$\$>				Address of such Place	Date of decision by management to keep account at such place	Date of intimation to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

**maintained in a computer system – audit trail**

(8) In serial number 14(ii), in column (2) one or more of the codes shall be selected:

S.No	Nature of books of account or other document as provided in rule 17AA	Code
(1)	Cash book	1
(2)	Ledger	2
(3)	Journal	3
(4)	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee	4
(5)	Original bills wherever issued to the person and receipts in respect of payments made by the person	5
(6)	Any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected	6
(7)	Books of account, as referred in Serial No. 1 to 6, for business undertaking referred in sub-section (4) of section 11 of the Act	7
(8)	Books of account, as referred in Serial No 1 to 6,, for business carried on by the assessee other than the business undertaking referred to in sub-section (4) of section 11 of the Act	8
(9)	Record of all the projects and institutions run by the person containing details of their name, address and objectives	9
(10)	Record of income of the person during the previous year as per rule 17AA(1)(d)(ii)	10
(11)	Record of application of income etc. out of income during the previous year as per rule 17AA(1)(d)(iii)	11
(12)	Record of application of income out of the income of any previous year preceding the current previous year as per rule 17AA(1)(d)(iv)	12
(13)	Record of voluntary contribution made with a specific direction that they shall form part of the corpus, as per rule 17AA(1)(d)(v) ;	13
(14)	Record of contribution received for the purpose of renovation or repair of temple, mosque, gurdwara, church or other place notified under clause (b) of sub-section (2) of section 80G which is being treated as corpus, as per rule 17AA(1)(d)(vi)	14
(15)	Record of loan and borrowings as per rule 17AA(1)(d)(vii)	15
(16)	Record of properties as per rule 17AA(1)(d)(viii);	16
(17)	Record of specified persons as per rule 17AA(1)(d)(ix);	17
(18)	Any other documents containing any other relevant information as per rule 17AA(1)(d)(x).	18

## Section 2(12A) - books of accounts

"books or books of account" includes ledgers, day-books, cash books, account-books and other books, whether kept in the written form or in electronic form or in digital form or as print-outs of data stored in such electronic form or in digital form or in a floppy, disc, tape or any other form of electro-magnetic data storage device.

## Section 2(22AA) - document

"document" includes an electronic record as defined in section 2(1)(t) of the Information Technology Act, 2000

“electronic record” means data, record or data generated, image or sound stored, received or sent in an electronic form or micro film or computer generated micro fiche



## 14 - Details of Place where books of accounts and other documents have been maintained – Form 10BB

Details of Place where books of accounts and other documents have been	11.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee?	Yes/No	
		(ii)	If Yes in (i) above, whether books of account maintained are maintained at registered office?	Yes/No	
	(iii)	If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained			
		(a)	Address of such place where the books are maintained		
		(b)	Date of decision by management to keep account at such place		dd/mm/yyyy
		(c)	Date of intimation to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA		dd/mm/yyyy

## 15 & 16 - Advancement of General Public Utility - Form 10B

Advancement of General Public Utility	15.	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then,-		
	(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?	Yes/No	
	(B)	If yes, then percentage of receipt from such activity vis-à-vis total receipts	%	
	(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	Yes/No	
	(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?	Yes/No	
	(E)	If yes, then percentage of receipt from such activity vis-à-vis total receipts	%	
	(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	Yes/No	
	16.	If 'A' or 'D' in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution		
		S.No	Name of Project/ Institution	Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)
		Total		

The proviso to section 2(15) provides that the **advancement of any other object of general public utility shall not be a charitable purpose**, if it involves the carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration, irrespective of the nature of use or application, or retention, of the income from such activity, unless—

- (i) such activity is undertaken in the **course of actual carrying out** of such advancement of any other object of general public utility; **and**
- (ii) the **aggregate receipts** from such activity or activities during the previous year, **do not exceed twenty per cent** of the total receipts, of the trust or institution undertaking such activity or activities, of that previous year.

In Ahmedabad Urban, while dealing with a batch of appeals, comprising several organisations across different spheres of society, the Hon'ble Supreme Court, inter-alia, held that an organisation claiming tax exemption under the General Public Utility ("GPU") category ought not to engage in any trade, commerce or business, or provide services in relation thereto for any consideration unless such commercial activities are conducted in order to achieve the main object of GPU and also are within the statutory monetary threshold of 20% when compared with its total receipts, as mandated vide provisions of section 2(15) of the Act.

# ITR

<b>OTHER DETAILS</b>	(A2 3)	<b>I</b>	<b>Where, in any of the projects/institutions run by you, one of the charitable purposes is advancement of any other object of general public utility then,-</b>		
		<b>a</b>	<b>i</b>	<b>Whether there is any activity in the nature of trade, commerce or business referred to in proviso to section 2(15)?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
			<b>ii</b>	<b>If yes, then percentage of receipt from such activity vis-à-vis total receipts</b>	%
		<b>b</b>	<b>i</b>	<b>Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
			<b>ii</b>	<b>If yes, then percentage of receipt from such activity vis-à-vis total receipts</b>	%
		<b>ii</b>	<b>If 'a' or 'b' is YES, the aggregate annual receipts from such activities in respect of that institution</b>		
			<b>Sl.</b>	<b>Name of the project/Institution</b>	<b>Amount of aggregate annual receipts from such activities</b>
			<b>a</b>		
			<b>b</b>		

## 17 - Business Undertaking - Form 10B – 11(4)

Business Undertaking	17.	(i)	Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11	Yes/No	
		(ii)	If yes, then provide the following details of the business undertaking:		
			(a)	Nature of Business Undertaking	
			(b)	Business Code	
			(c)	Whether separate books of account have been maintained for the business undertaking <refer note^>	Yes/No
			(d)	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	Amount in Rs.
(e)	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11	Amount in Rs.			

## 18 - Business Incidental to Objects - Form 10B – 11(4A)

Business Incidental to Objects	18.	(i)	Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be	Yes/No	
		(ii)	If yes, then provide the following details of such business:		Yes/No
			(a)	Nature of Business	
			(b)	Business Code	
			(c)	Whether separate books of account have been maintained for the business <refer note^>	Yes/No
			(d)	Whether the business is incidental to the attainment of the objects of the auditee	Yes/No
(e)	Profits and gains from the business during the previous year	Amount in Rs.			

In serial number 17 (ii)(c) and 18(ii)(c) upload the Balance Sheet, Profit and Loss Account and Audit Report in Form 3CA or 3CB as applicable (e-filing utility to provide upload facility) for the business undertaking or business incidental to objects.

# Section 11

(4) For the purposes of this section **"property held under trust" includes<sup>21</sup> a business undertaking** so held, and where a claim is made that the income of any such undertaking shall not be included in the total income of the persons in receipt thereof, the Assessing Officer shall have power to determine the income of such undertaking in accordance with the provisions of this Act relating to assessment; and where any income so determined is in excess of the income as shown in the accounts of the undertaking, such excess shall be deemed to be applied to purposes other than charitable or religious purposes.

(4A) Sub-section (1) or sub-section (2) or sub-section (3) or sub-section (3A) shall not apply in relation to any income of a trust or an institution, being profits and gains of business, unless the **business is incidental to the attainment of the objectives of the trust** or, as the case may be, institution, and separate books of account are maintained by such trust or institution in respect of such business.



# 19 - TDS on receipts ) - Form 10B

TDS on receipts	19.	Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q :									
	S. No.	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Category of income/receipt			Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10 (Yes/No)
	(1)	(2)	(3)	(4)	(5)	(6)	Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)	(10)	(11)

- **wrong section quoted by deductor**
- **Amount entered in 7 or 8 has implication on 10 and 11**

## 20 and 39 - 13(10) and 22nd proviso to section 10(23C) - Form 10B

	20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.	Yes/No	
13(10) and 22nd proviso to section 10(23C)	39.	(i)	Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?	Yes/No
			If yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?	
		(a)	Provision of proviso to clause (15) of section 2 is applicable	Yes/No
		(b)	condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated	Yes/No
		(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated	Yes/No
	(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated	Yes/No	
	(iii)		If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13	
		(a)	Income for the previous year	Amount in Rs.
		(b)	Total Expenditure incurred in India, for the objects of the auditee,	Amount in Rs.
	(c)	Expenditure to be disallowed		

			(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed	Amount in Rs.
			(ii)	Expenditure from any loan or borrowing	Amount in Rs.
			(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and	Amount in Rs.
			(iv)	Expenditure in the form of contribution or donation to any person.	Amount in Rs.
			(v)	Capital expenditure	Amount in Rs.
			(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40	Amount in Rs. < fill schedule TDS disallowable >
			(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-sections 3 or 3A of section 40A	Amount in Rs. < fill schedule 40A(3)/Schedule 40A(3A)>
			(viii)	Any other disallowance	Amount in Rs.
			(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii))	Amount in Rs.
		(d)		Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [ a – b+c(ix)]	Amount in Rs.

## 13(10) (computation of income) will trigger

- 1 13(8) applicable – 2(15) - Provided that the advancement of any other object of general public utility shall not be a charitable purpose, if it involves the carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration, irrespective of the nature of use or application, or retention, of the income from such activity, unless—
  - (i) such activity is undertaken in the course of actual carrying out of such advancement of any other object of general public utility; and
  - (ii) the aggregate receipts from such activity or activities during the previous year, do not exceed twenty per cent of the total receipts, of the trust or institution undertaking such activity or activities, of that previous year;

2 violates conditions specified under clause (b) or clause (ba) of section 12A(1)

clause (b) –

(i) maintenance of books of account and other documents

(ii) audit

clause (ba) –

furnishing of return

## 13(10) – Computation mechanism

Income chargeable to tax shall be computed after allowing deduction for the expenditure (other than capital expenditure) incurred in India, for the objects of the trust or institution, subject to fulfilment of the following conditions, namely:—

- (a) such **expenditure is not from the corpus** standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed;
- (b) such **expenditure is not from any loan or borrowing**;
- (c) claim of **depreciation** is not in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and
- (d) such expenditure is **not in the form of any contribution or donation to any person**.

Explanation.—For the purposes of determining the amount of expenditure under this sub-section, the provisions of sub-clause (ia) of clause (a) of section 40 and sub-sections (3) and (3A) of section 40A, shall, mutatis mutandis, apply as they apply in computing the income chargeable under the head "Profits and gains of business or profession".

Example

# 21-27 – Voluntary Contribution – Form 10B

Voluntary contributions	21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >		Yes/No	
	22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year		(Amount in Rs.)	
		Donations not reported in Form No 10BD /Not required to fill Form No. 10BD			
	(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G		Amount in Rs.	
	(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G )		Amount in Rs.	
	(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(a)	Cash donations exceeding Rs. 2000	Amount in Rs.
			(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction	Amount in Rs.
			(c)	Others < Specify the nature>	Amount in Rs.
			(d)	Total (a)+(b)+(c)	Amount in Rs.
	23.	(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD		Amount in Rs.
		(v)	Donations received in kind		Amount in Rs.
		Anonymous Donations referred to in section 115BBC			
	(vi)	(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC		Amount in Rs.
		(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC		Amount in Rs.
		(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC		Amount in Rs.
		(d)	Other anonymous donations taxable @ 30 % under section 115BBC		Amount in Rs.
		(e)	Total (a+b+c+d)		Amount in Rs.
		(vii)	Any other voluntary contribution not part of Form No. 10BD	<Please specify the nature>	Amount in Rs.
		(viii)	Total donation not reported in Form No 10BD [23(i)+23(ii)+23(iii)(d) +23(iv)+23(v)+23(vi)(e)+23(vii)]		Amount in Rs.
	24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]			Amount in Rs.
	25.	Total foreign contribution out of the total voluntary contributions stated in 24			Amount in Rs. < Fill Schedule FC>
	Voluntary Contribution forming part of corpus (which are included in 24)			Amount in Rs.	
26.	(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11		Amount in Rs. < Fill Schedule Corpus>	
	(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11		Amount in Rs. < Fill Schedule Corpus>	
27.	Voluntary Contributions required to be applied by the auditee during the previous year [24-[23(vi)(d)+26A+ 26B ]]			Amount in Rs.	

21 Whether auditee has filed Form No. 10BD < If No then skip to row 23 >

22 Donations reported in Form No. 10BD

23 Donations not reported in Form No 10BD /Not required to fill Form No. 10BD

24 Total voluntary contributions [22+23(viii)]

25 Total foreign contribution out of the total voluntary contributions stated in 24

26 Voluntary Contribution forming part of corpus (which are included in 24)

27 Voluntary Contributions required to be applied by the auditee during the previous year [24 - {23(vi)(d)(anonymous donations taxable @ 30 %) + 26A + 26B}]



21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >	Yes/No
22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year	(Amount in Rs..)

23.	Donations not reported in Form No 10BD/Not required to fill Form No. 10BD				
	(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G		Amount in Rs.	
	(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G )		Amount in Rs.	
	(iii)		(a)	Cash donations exceeding Rs. 2000	Amount in Rs.
			(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction	Amount in Rs.
			(c)	Others < Specify the nature>	Amount in Rs.
			(d)	Total (a)+(b)+(c)	Amount in Rs.
	(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD		Amount in Rs.	
	(v)	Donations received in kind		Amount in Rs.	
	(vi)	Anonymous Donations referred to in section 115BBC			
		(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC		Amount in Rs.
		(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC		Amount in Rs.
		(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC		Amount in Rs.
		(d)	Other anonymous donations taxable @ 30 % under section 115BBC		Amount in Rs.
	(e)	Total (a+b+c+d)		Amount in Rs.	
(vii)	Any other voluntary contribution not part of Form No. 10BD		<Please specify the nature> Amount in Rs.		
(viii)	Total donation not reported in Form No 10BD [23(i)+23(ii)+23(iii)(d) +23(iv)+23(v)+23(vi)(e)+23(vii)]			Amount in Rs.	

23(i) - Donations received by fund or trust or institution of the auditee which is approved u/s 80G(2)(b) of the Act (Donation received towards repair/renovation of temple, mosque, gurdwara, church or other such notified places).

23(ii) - Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G

(other than those donations qualifying under section 80G(2)(b) or 80G(2)(a)(iv))

80G(2)(b) any sums paid by the assessee in the previous year as donations for the renovation or repair of any such temple, mosque, gurdwara, church or other place as is notified

80G(2)(a)(iv) any other fund or any institution to which this section applies;

**SECTION 80G OF THE INCOME-TAX ACT, 1961 - DEDUCTIONS - DONATIONS TO CERTAIN FUNDS, CHARITABLE INSTITUTIONS, ETC. - NOTIFIED PLACE OF HISTORIC IMPORTANCE AND A PLACE OF PUBLIC WORSHIP**

**NOTIFICATION S.O. 1770(E) [NO. 29/2022/F. NO.176/2/2022-ITA-I], DATED 11-4-2022**

In the exercise of the powers conferred by clause (b) of sub-section (2) of section 80G of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "The Somnath Temple managed by Shree Somnath Trust (PAN: AAATS9555Q)" to be place of historic importance and a place of public worship of renown for the purposes of the said section.

SOURABH JAIN, Under Secy.

**SECTION 80G OF THE INCOME-TAX ACT, 1961 - DEDUCTIONS - DONATIONS TO CERTAIN FUNDS, CHARITABLE INSTITUTIONS, ETC. - NOTIFIED PLACE OF HISTORIC IMPORTANCE AND PLACE OF PUBLIC WORSHIP UNDER SECTION 80G(2)(b)**

**NOTIFICATION S.O. 1434 (E) [NO. 24/2020/F. NO. 176/8/2017/ITA-I], DATED 8-5-2020**

In the exercise of the powers conferred by clause (b) of sub-section (2) of section 80G of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "SHRI RAM JANMABHOOMI TEERTH KSHETRA" (PAN: AAZTS6197B) to be place of historic importance and a place of public worship of renown for the purposes of the said section from the year F.Y. 2020-2021, relevant to the Assessment Year 2021-2022.



23(iii) Donations received by fund or trust or institution of the auditee approved under 80G(2)(a)(iv) and which are **not eligible under section 80G(5)**

(a) Cash donations exceeding Rs. 2000

(b) Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction

(c) Others < Specify the nature >

(d) Total (a)+(b)+(c)

23(iv) - Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD

23(v) - Donations received in kind

## 23(vi) – Anonymous Donation

(vi)	Anonymous Donations referred to in section 115BBC		
	(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC	Amount in Rs.
	(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC	Amount in Rs.
	(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC	Amount in Rs.
	(d)	Other anonymous donations taxable @ 30 % under section 115BBC	Amount in Rs.
	(e)	Total (a+b+c+d)	Amount in Rs.

## Anonymous donation not taxable u/s 115BBC(1)(i)

Section 115BBC(1)(i) provides that anonymous donation, in excess of the higher of the below amounts, are taxable at the rate of 30%:

- i) 5% of the total donations received by the institution
- ii) Rs 100,000/-



## Anonymous donation not taxable u/s 115BBC(2)(a)

Under Clause 23(vi)(b), the auditor is required to report anonymous donation received by the institution created or established wholly for religious purposes. These are not taxable u/s 115BBC(2)(a) of the Act.

## Anonymous donation not taxable u/s 115BBC(2)(b)

Under Clause 23(vi)(c), the auditor is required to report anonymous donation received by the institution created or established wholly for charitable and religious purposes other than any anonymous donation made with a specific direction that such donation is for any university, or other educational institution or any hospital or other medical institution run by such institution,

i.e. any trust or institution wholly for charitable and religious purposes receiving donation towards religious or charitable purposes other than for the educational or medical institution run by such trust or institution, does not attract Section 115BBC(1) .

## 25 Total foreign contribution out of the total voluntary contributions stated in 24

25.	Total foreign contribution out of the total voluntary contributions stated in 24	Amount in Rs. < Fill Schedule FC>
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<b>Schedule FC: Details of foreign contribution</b>		
Nature of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years (In Rs.)	Details of the total application from such contribution during the previous year Amount In Rs.
(i) orpus		
(ii) on- corpus		
Total		

## 26 - Voluntary Contribution forming part of corpus (which are included in 24)

Voluntary Contribution forming part of corpus (which are included in 24)		Amount in Rs.
26.	(A) Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11	Amount in Rs. < Fill Schedule Corpus>
	(B) Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11	Amount in Rs. < Fill Schedule Corpus>

- 80G(2)(b) any sums paid by the assessee in the previous year as donations for the renovation or repair of any such temple, mosque, gurdwara, church or other place as is notified

11(1) - Explanation 3A.—For the purposes of this sub-section, where the property held under a trust or institution includes any temple, mosque, gurdwara, church or other place notified under clause (b) of sub-section (2) of section 80G, any sum received by such trust or institution as voluntary contribution for the purpose of renovation or repair of such temple, mosque, gurdwara, church or other place, may, at its option, be treated by such trust or institution as forming part of the corpus of the trust or the institution, subject to the condition that the trust or the institution,—

- (a) **applies such corpus only for the purpose** for which the voluntary contribution was made;
- (b) **does not apply such corpus for making contribution** or donation to any person;
- (c) **maintains** such corpus as **separately** identifiable; and
- (d) **invests or deposits** such corpus in the forms and modes specified under sub-section (5) of section 11.





## Type of Corpus donation

- (i) Representing donations received for the renovation or repair of places notified under 80G(2)(b) on or after 01.04.20
- (ii) Other than (i) above received on or after 01.04.20
- (iii) Other than (i) and (ii) above



# Schedule Corpus

SN	Corpus Donation	Opening Balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year) (1)	Received/Treated as corpus during the year (2)	Applied during the year (3)	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application) (4)	Total amount invested or deposited back in to corpus (5)	Financial year in which (4) was applied earlier (6) (YYYY-YY)	Closing Balance [(1+2+5)-3] (7)
	Invested in modes specified in section 11(5) (8)	Amount taxed in previous assessment year (9)	Invested in modes other than specified in section 11(5) as on last day of the previous year (10)	If corpus donation is of type (i) then whether Amount applied out of corpus for the purpose other than for which the voluntary contribution was made	If corpus donation is of type (i) then whether Contribution or donation to any person	If corpus donation is of type (i) then whether Maintained as not separately identifiable		If corpus donation is of type (i) then whether invested or deposited in the forms and modes other those specified under sub-section (5) of section 11.

# Voluntary Contribution – Form 10BB

Voluntary contributions	12.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to serial number 14 >	Yes/No
	13.	Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year	(Amount in Rs.)
	14.	Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD	Amount in Rs.
	15.	Total voluntary contributions received by the auditee during the previous year [13+14]	Amount in Rs.
	16.	Total Foreign Contribution out of the total voluntary contributions stated in 15	Amount in Rs.
	17.	Voluntary Contribution forming part of corpus (which are included in 15)	Amount in Rs.
	18.	Anonymous donations taxable @30% under section 115BBC	Amount in Rs.
	19.	Application outside India for which approval as per the proviso to clause (c) of sub-section (1) of section 11 has been obtained	Amount in Rs.
	20.	Voluntary contributions required to be applied by the auditee during the previous year [15-(17+18+19)]	Amount in Rs.

# 28-30 – Income to be applied – Form 10B

Income to be applied	28.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)	Amount in Rs.
	29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11	Amount in Rs. < Fill Schedule Int App>
	30.	Income required to be applied in India by the auditee during the previous year [27+28-29]	Amount in Rs.

## Sch Int App

SN (1)	Name of the person to whom remittance is made (2)	Taxpayer Identification Number if available (3)	Amount of remittance out of India which is reported in Form No. 15CA (In Rs.) (4)	Amount of remittance outside India other than (4) (In Rs.) (5)	Charitable or religious purpose for which application is made (6)	Country of application (7)	Whether applied for promoting international welfare in which India is interested and is and not to be included in total income of the auditee? (8)	If approval for application outside India has been taken Approval number (9)	If approval for application outside India has been taken General/ special (10)	If approval for application outside India has been taken Date of approval (11)
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income [derived] from property held under trust—

(i) created on or after the 1st day of April, 1952, for a charitable purpose which tends to promote international welfare in which India is interested, to the extent to which such income is applied to such purposes outside India, and

(ii) for charitable or religious purposes, created before the 1st day of April, 1952, to the extent to which such income is applied to such purposes outside India:

Provided that the Board, by general or special order, has directed in either case that it shall not be included in the total income of the person in receipt of such income;

# Income to be applied – Form 10BB

	21.	Income other than voluntary contributions derived from property held under the trust referred to in section 11	Amount in Rs.
		or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15	
	22.	Income required to be applied in India by the auditee during the previous year [20+21]	Amount in Rs.

# 31 - Application of Income – Form 10B

31.	Application of Income (excluding application not eligible and reported under serial number 37)			
(i)	Total amount applied for charitable or religious purposes in India during the previous year	+Electronic ( In Rs)	Other than Electronic ( In Rs.)	Amount in Rs.
(a)	Contribution or donation to any other person during the previous year			Amount in Rs.
(b)	Object wise application other than the application provided in (a)			
	(I)	Religious		Amount in Rs.
	(II)	Relief of poor		Amount in Rs.
	(III)	Education		Amount in Rs.
	(IV)	Medical relief		Amount in Rs.
	(V)	Yoga		Amount in Rs.
	(VI)	Preservation of environment (including watersheds, forests and wildlife)		Amount in Rs.
	(VII)	Preservation of monuments or places or objects of artistic or historic interest		Amount in Rs.
	(VIII)	Advancement of any other objects of general public utility		Amount in Rs.
	(IX)	Application which cannot be specifically categorised under (I) to (VIII)		Amount in Rs.
	(X)	Total		Amount in Rs.
(c)	Total application [(a) + (b)(X)]			Amount in Rs.



(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]	Amount in Rs.
(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year	Amount in Rs.
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]	Amount in Rs.
(vi)	Bifurcation of application in 31( v) into Revenue or Capital	Amount in Rs.
	(a) Revenue	Amount in Rs.
	(b) Capital	Amount in Rs.
(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.	Amount in Rs. < fill Schedule Corpus>
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year during that previous year.	Amount in Rs. < fill Schedule LB>



## Schedule LB : Details of Loan and Borrowing

SN	Opening Balance as on 01.04.2022 (1)	Loan & Borrowings taken for applications towards objectives during the year (2)	Applied for the objects of the trust or institution during the year (3)	Amount of repayment of loan or borrowing during the year (which was earlier applied and not claimed as application) (4)	Financial year in which (4) was applied earlier (YYYY-YY) (5)	Total Repayment of loan or borrowing during the year (6)	Closing Balance as on 31.03.2023 (7=1+2-6)
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Amount to be disallowed from application		
(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	Amount in Rs. < fill schedule TDS>
(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A	Amount in Rs. < fill schedule 40A(3)/schedule 40A(3A)>
(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus	Amount in Rs.
(xii)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having	Amount in Rs.
	same objects	
(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act	Amount in Rs.
(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained	Amount in Rs.
(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained	
(xvi)	Applied for any purpose beyond the objects of the auditee	Amount in Rs.
(xvii)	Any other disallowance (Please specify)	Amount in Rs.
(xviii)	Total allowable application [ {31(v)+31(vii)+31(viii) – {31(ix) to 31(xvii) } ]	Amount in Rs.

# Schedule TDS disallowable

Schedule TDS disallowable: Details of amounts inadmissible amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40:							
(a) Details of payment on which tax is not deducted							
Date of payment dd/mm/yyyy	Amount of payment (in Rs.)	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee		
(1)	(2)	(3)	(4)	(5)	(6)		
(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139							
Date of Payment Dd/mm/yyyy	Amount of payment (in Rs.)	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

	(xviii)	Total allowable application [ {31(v)+31(vii)+31(viii) – {31(ix) to 31(xvii) } ]	Amount in Rs.
	(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	Amount in Rs. < fill Schedule DI>
	(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	Amount in Rs. < fill Schedule AC>
	(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income	Amount in Rs.
32.		Taxable Income [30- {31(xviii) to 31(xxi)}]	Amount in Rs.

Schedule DI: Details of deemed application under Explanation 1 to sub-section (1) of section 11 and deemed income under sub-section (1B) of section 11									
Year in which income is deemed to be applied (F.Y.)	Date of furnishing Form 9A (dd/mm/yyyy)	Amount deemed to be applied during the previous year referred to in column 1	Reason of deeming application (a) income has not been received during that year (b) any other reason	Out of the deemed application claimed earlier, amount required to be applied	Amount taxed in any earlier assessment year out of the amount referred to in column (5) (Fill schedule DA)	Out of the deemed application claimed, amount required to be applied during the financial year pertaining to current assessment year	Amount of deemed application claimed in earlier years, applied during the financial year relating to current AY	Amount which could not be applied and deemed to be income under section 11(1B) during the previous year	Balance Amount of deemed application
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)	(8)	(7)-(8) = (9)	(5)-(7)=(10)
<i>Dropdowns to be provided</i>			<i>Dropdowns to be provided</i>						
Schedule DA: Details of accumulated income taxed in earlier assessment years as per sub-section (1B) of section 11									
	Assessment year in which the amount referred to in column (4) of schedule DI was taxed Dropdowns to be provided last five previous years beginning from the previous year preceding the current previous year								
Year of accumulation (F.Y.)	Yyyy – yyyy	Yyyy – yyyy	Yyyy – yyyy	Yyyy – yyyy	Yyyy – yyyy	Yyyy – yyyy			
<i>Dropdowns to be provided for last five previous years beginning from the current previous year Yyyy – yyyy</i>									
<b>Total</b>									

# 33 - Section 115BBI - Form 10B

33.	Income taxable under section 115BBI				
	(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	Yes/No If yes fill Schedule DI	Amount in Rs.	
	(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	Yes/No If yes fill Schedule AC	Amount in Rs.	
	(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	Yes/No	Amount in Rs.	
	(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	Yes/No	Amount in Rs.	
	(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	Yes/No	Amount in Rs.	
	(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	Yes/No	Amount in Rs.	
	(c)	(i)	Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	Yes/No	Amount in Rs.
		(ii)	Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	Yes/No	Amount in Rs.
	(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen per cent. of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	Yes/No	Amount in Rs.	
	(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	Yes/No < If yes fill schedule Int App>	Amount in Rs.	

## 34 - Anonymous donation which is chargeable to tax @ 30 % under section 115BBC - Form 10B

34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC	Amount in Rs.
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## 23 - Application of Income – Form 10BB

23.	Application of income (excluding application not eligible and reported under serial number 27)	
(i)	Total amount applied for charitable or religious purposes in India during the previous year	Amount in Rs.
(ii)	Amount which was not actually paid during the previous year [if included in (i)]	Amount in Rs.
(iii)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year	Amount in Rs.
(iv)	Total amount to be allowed as application [23(i)- 23(ii) +23(iii)]	Amount in Rs.
(v)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year	Amount in Rs. < >
(vi)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year	Amount in Rs.

Amount to be disallowed from application		
(vii)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	Amount in Rs. < Fill schedule TDS Disallowed>
(viii)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A	Amount in Rs. < Fill schedule 40A(3)/schedule 40A(3A)>
(ix)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards corpus	Amount in Rs.
(x)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act not having same objects	Amount in Rs.
(xi)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act	Amount in Rs.
(xii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has not been obtained	Amount in Rs.
(xiii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has been obtained	Amount in Rs.
(xiv)	Applied for any purpose beyond the objects of the trust or institution	Amount in Rs.
(xv)	Any other disallowance	Amount in Rs.
(xvi)	Total allowable application [ {23(iv)+23(v)+23(vi) – {23(vii) to 23(xv)}} ]	Amount in Rs.
(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	Amount in Rs.
(xviii)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	Amount in Rs.
(xix)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income	Amount in Rs.

24.	Taxable income 22- [23(xvi) to 23(xix)]	Amount in Rs.
25.	Income taxable under section 115BBI	Amount in Rs.
26.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC	Amount in Rs.

## 35 - Other Income – Form 10B

Other Income			Amount in Rs.
35.	(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	Yes/No Amount in Rs.
	(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section	Amount in Rs. < Fill Schedule Corpus>
		80G	
	(c)	Income as per <i>Explanation 1B</i> to the third proviso to clause (23C) of section 10 in case of violation of clauses (a) or (b) or (c) or (d) of <i>Explanation 1A</i> to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G	Amount in Rs < Fill Schedule Corpus>
	(d)	Income chargeable under sub-section (4) of section 11	Amount in Rs.

11(2) The **value of any services**, being medical or educational services, made available by any charitable or religious trust running a hospital or medical institution or an educational institution, to any person referred to in clause (a) or clause (b) or clause (c) or clause (cc) or clause (d) of sub-section (3) of section 13, shall be deemed to be income of such trust or institution derived from property held under trust wholly for charitable or religious purposes during the previous year in which such services are so provided and shall be chargeable to income-tax notwithstanding the provisions of sub-section (1) of section 11.

Explanation.—For the purposes of this sub-section, the expression **"value" shall be the value of any benefit or facility granted or provided free of cost or at concessional rate** to any person referred to in clause (a) or clause (b) or clause (c) or clause (cc) or clause (d) of sub-section (3) of section 13.]

S 11(1) - Explanation 3A.—For the purposes of this sub-section, where the property held under a trust or institution includes any temple, mosque, gurdwara, church or other place notified under clause (b) of sub-section (2) of section 80G, any sum received by such trust or institution as voluntary contribution for the purpose of renovation or repair of such temple, mosque, gurdwara, church or other place, may, at its option, be treated by such trust or institution as forming part of the corpus of the trust or the institution, subject to the condition that the trust or the institution,—

- (a) applies such corpus only for the purpose for which the voluntary contribution was made;
- (b) does not apply such corpus for making contribution or donation to any person;
- (c) maintains such corpus as separately identifiable; and
- (d) invests or deposits such corpus in the forms and modes specified under sub-section (5) of section 11.

## 36 - Capital Asset – Form 10B

Capital Asset	36.	Details of capital asset transferred under sub-section (1A) of section 11		
	(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	Yes/No	Amount in Rs.
	(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	Yes/No	Amount in Rs.
	(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	Yes/No	Amount in Rs.
	(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	Yes/No	Amount in Rs.

# 37 - Application of income out of different sources

Application of income out of different sources	37.	Application of income out of the following sources during the previous year				
		(A)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	+Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total Amount (Rs.) < Fill schedule AC>
		(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	+Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total Amount (Rs.) < Fill schedule DI>
		(C)	Income of earlier previous years up to 15% accumulated or set apart	+Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total Amount (Rs.)
		(D)	Corpus	+Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total Amount (Rs.) < Fill Schedule Corpus>
		(E)	Borrowed fund	+Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total Amount (Rs.) < Fill Schedule LB>
(F)	Any other (Please specify)	+Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total Amount (Rs.) < Fill Schedule LB>		



## 38 - Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37 – Form 10B

38.	Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37								
S.no	Name of person	PAN	Amount of application (Rs.)	Mode of Application			TDS		
				+Electronic modes	Other than Electronic modes	Total	Whether any TDS has been deducted (Yes/No)	Section under which TDS has been deducted	Amount of TDS

**Repetition of clause 31(ii) discussed earlier**

# 40 - Expenditure Incurred for Religious Purposes – Form 10B

Expenditure Incurred for Religious Purposes	40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details			
		(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure	Yes/No	If yes specify amount in Rs.
		(b)	Total income of auditee during the previous year		Amount in Rs.
		(c)	Percentage of expenditure which is of religious nature to the total income [ Amount in (a)/(b)]		%

# 41-42 Person referred to in 13(3)

Details of specified person* as referred to in sub-section (3) of section 13						
41.	Code of Person referred to in sub-section (3) of section 13 <Refer Note^^>	Name of such person	PAN of such person	Aadhar number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee

(11) ^^In serial number 41, select one or more of the following codes for specified person:

S. No	Nature of person	Code
(1)	the author of the trust or the founder of the institution;	1
(2)	any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees;	2
(3)	where such author, founder or person is a Hindu undivided family, a member of the family;	3
(4)	any trustee of the trust or manager (by whatever name called) of the institution;	4
(5)	any relative of any such author, founder, person, member, trustee or manager as aforesaid;	5
(6)	any concern in which any of the persons referred above have a substantial interest.	6

Explanation 1.— "relative", in relation to an individual, means—

- (i) spouse of the individual;
- (ii) brother or sister of the individual;
- (iii) brother or sister of the spouse of the individual;
- (iv) any lineal ascendant or descendant of the individual;
- (v) any lineal ascendant or descendant of the spouse of the individual;
- (vi) spouse of a person referred to in sub-clause (ii), sub-clause (iii), sub-clause (iv) or sub-clause (v);
- (vii) any lineal descendant of a brother or sister of either the individual or of the spouse of the individual.]

42.	Details of transactions referred to in section 13 (2)	
(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both	Yes/No < If yes, fill Schedule SP-a >
(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;	Yes/No < If yes, fill Schedule SP-b >
(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;	Yes/No < If yes, fill Schedule SP-c >
(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;	Yes/No < If yes, fill Schedule SP-d >
(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate;	Yes/No < If yes, fill Schedule SP-e1/e2 >
(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;	Yes/No < If yes, fill Schedule SP-f1/f2 >
(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	Yes/No < If yes, fill Schedule SP-g >
(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.	Yes/No < If yes, fill Schedule SP-h >

## 43-44 - Specified Violation

43.	<b>Specified Violation</b>			
	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation		Yes/No	Amount in Rs.
	(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	Yes/No	Amount in Rs.
	(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	Yes/No	Amount in Rs.
	(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	Yes/No	Amount in Rs.
	(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.	Yes/No	Amount in Rs.
	(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	Yes/No	Amount in Rs.
	(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.	Yes/No	< If yes, fill schedule other law violation >
44.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?		Yes/No	If yes specify the amount

43(f) Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such noncompliance has occurred, has either not been disputed or has attained finality.

SN (1)	Name of law under which non-compliance has occurred	Nature of noncompliance	Date of order, direction or decree, holding that such noncompliance has occurred	Whether the order, direction or decree, has been disputed before any court or appellate forum	If yes, whether dispute has attained finality	Has the dispute been finalised in favour of the auditee
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49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	Yes/No	(If yes, fill Schedule TDS/TCS/ Statement of TDS/TCS/ Interest on TDS/TCS as applicable)
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# 45-48 Form 10B

45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?	Yes/No	Amount in Rs.
46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?	Yes/No	Amount in Rs. (If yes, fill Schedule 269SS)
47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?	Yes/No	Amount in Rs. (If yes, fill Schedule 269ST)
48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	Yes/No	Amount in Rs. (If yes, fill Schedule 269T)





# 269ST

Schedule 269ST: Details of amount received exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?

Schedule 269ST: Details of amount received exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?											
Details of Payee				Details of Transaction					Mode of Repayment		
S.No	Name	PAN, if available	Address	Loan or deposit or any specified advance	Amount	Please specify mode of receipt [by Cheque or bank draft or use of electronic clearing system through a bank account or any other]	Whether Account payee, if by cheque or bank draft?	Whether squared up?	Maximum amount outstanding	By cheque or Bank draft or use of electronic clearing system through a bank account or nay other mode	Whether Account Payee if by cheque or bank draft?



Thank You