MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 21st February, 2023

- **G.S.R.** 118(E).— In exercise of the powers conferred by clause (b) of the tenth proviso to clause (23C) of section 10, sub-clause (ii) of clause (b) of sub-section (1) of section 12A read with section 295 of the Income-tax Act, 1961 (43 of 1961)(hereinafter referred to as the Act), the Central Board of Direct taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—
- 1. **Short title and commencement**. (1) These rules may be called the Income-tax Amendment (3rd Amendment) Rules, 2023.
 - (2) They shall come into force from the 1st day of April, 2023.
- 2. In the Income-tax Rules, 1962 hereinafter referred to as the principal Rules, for rule 16CC, the following rule shall be substituted, namely:—
 - '16CC.Form of report of audit prescribed under tenth proviso to section 10(23C).—The report of audit of the accounts of a fund or institution or trust 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 shall be in—
 - (a) Form No. 10B where—
 - (I) the total income of such fund or institution or trust or university or other educational institution or hospital or other medical institution, without giving effect to the provisions of the sub-clauses (iv), (v), (vi) and (via) of the said clause, exceeds rupees five crores during the previous year; or
 - (II) such fund or institution or trust or university or other educational institution or hospital or other medical institution has received any foreign contribution during the previous year; or
 - (III) such fund or institution or trust or university or other educational institution or hospital or other medical institution has applied any part of its income outside India during the previous year;
 - (b) Form No. 10BB in other cases.

Explanation.— For the purposes of sub-clause (II) of clause (a), the expression "foreign contribution" shall have the same meaning assigned to it in clause (h) of sub-section (1) of section 2 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).'

- 3. In the principal Rules, for rule 17B, the following rule shall be substituted, namely:—
 - **'17B.Audit report in the case of charitable or religious trusts, etc.** The report of audit of the accounts of a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of sub-section (1) of section 12A, shall be in—
 - (a) Form No. 10B where—
 - (I) the total income of such trust or institution, without giving effect to the provisions of sections 11 and 12 of the Act, exceeds rupees five crores during the previous year; or
 - (II) such trust or institution has received any foreign contribution during the previous year; or
 - (III) such trust or institution has applied any part of its income outside India during the previous year;
 - (b) Form No. 10BB in other cases.

Explanation.— For the purposes of sub-clause (II) of clause (a), the expression foreign contribution shall have the same meaning assigned to it in clause (h) of sub-section (1) of section 2 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).'

4. In the principal Rules, for Form no. 10B, the following form shall be substituted, namely:—

'FORM No. 10B

[See rule 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 subsection (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 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:

| address memmo | ted at Serial number 11 of the 11me Aute . |
|-------------------|--|
| | inion and to the best of *my/our information and according to explanations given to *me/us, the n in the Annexure are true and correct subject to following observations or qualifications— |
| (a) | |
| (b) | |
| (c) | |
| | inion and to the best of * my/our information, and according to information given to * me/us, the said true and fair view— |
| * * | case of the balance sheet, of the state of affairs of the above named * fund or trust or institution or niversity or other educational institution or hospital or other medical institution as on; and |
| | case of the Income and Expenditure account or Profit and Loss account, of the income and application profit or loss of its accounting year ending on |
| subject to the fo | ollowing observations/qualifications— |
| (a) | |
| (b) | |
| | |

The prescribed particulars are annexed hereto.

.....

(c)

Place.

Date.

Signed Accountant †

Name

Membership Number

Address

Notes:

- 1. *Strike out whichever is not applicable.
- 2. †This report has to be given by a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949).
- 3. Where any of the matters stated in this report is answered in the negative, or with a qualification, the report shall state the reasons for the same.

[भाग II—खण्ड 3(i)] भारत का राजपत्र : असाधारण 31

| | | | | | | | | ANNEX | URE particulars | | | | | |
|----------------------|-----|---------------------------|------------------------|--|--|--|----------------------------|--------------|------------------------------------|--|--------------------|--|--|--|
| | 1. | PAN | of the au | ditee | | | State | inent or j | A | ВС | D | E 1 2 | 3 4 F | ; |
| | 2. | | e of the au | | | | | | 11 | БС | Б . | | 3 7 1 | |
| | 3. | | ssment Ye | | | | | | | | | | | |
| Basic Details | 4. | | ous Year | | | | | | d d | m m y y | уууу | 1 | | |
| Det | | 11011 | ous rour | | | | | | | 111 111 9 | , , , | _ | | |
| asic | | | | | | | | | То | | | | | |
| B | | | | | | | | | d d | m m y y | у у у | | | |
| | 5. | Regi | stered Ad | dress of the aud | itee | | | | | | | | | |
| | 6. | Other | r addresse | s, if applicable | | | | | < refer i | _ | | | 3 | |
| Legal | 7. | Type | of the au | ditee | | | | | Trust | Society 4 | Com | pany Dthers | | |
| Le | 8. | Whet | ther the a | uditee is establi | shed unde | r an inst | rument? | | Yes/No | | | | | |
| ails | 9. | (detai | ils of all ded, hov | the registration | /provisiona he audit | l registr ee has | ation/app | proval/prov | isional approv | al/notificatior | n which | tee under the Incor are valid during istration/approval | the previous | |
| Registration Details | | regist appro /notif | oved/ prov | which visionally registe visionally approv | ered or reved re | egistration egistration rovision otification ld/mm/y | ally on | ional | Notificati Registrati | on No | ne region on a app | thority granting istration/provisi il registration or oroval/provisiona approval or ification | registration registration | rom which //provisional /approval/provi oval/notification |
| | | | | | (| - u, 111112) | 3337 | | | | | | (00,11111) | |
| | | | | (1) | | | (2) | | | (3) | | (4) | | (5) |
| | 10. | | | II the Author (s) | olding / Off | ice Bear | | | | | ious yea | | | |
| | | Name perso | | f Relation < refer note#> | Percentag sharehold case sharehold | ling in of | Unique Identif Numbe | ication | Id Code < refer note##> | Address | rela aud | ether there is any ation during previous lit s/No | | If yes, specify the change |
| | | | (1) | (2) | (3) |) | | (4) | (5) | (6) | | (7) | | (8) |
| int | | (b) In | case if a | ny of the perso | ns [as mer | ntioned | in row 1 | 0(a)] is not | an individual, | then provide | the fol | lowing details of t | the natural p | ersons who are |
| Management | | sl. N | | ers (5% or more Name | e) of such p Unique Identifica Number | | ID cod | 1 | e previous year Address | Non- individual person [a mentioned in row n | ben owi | centage of leficial nership | Whether there is any change during previous year of audit Yes/No | If yes, specify the change |
| | | | (1) | (2) | (3) | 1 | | (4) | (5) | (6) | | (7) | (8) | (9) |
| | 11. | Objec | cts of the | | | | | | | | | Refer Note\$ | | |
| | 12. | (i) | | r the auditee, be ken modificatio | | | | | | | | Yes/No | | |
| | | (ii) | | olease furnish fo | | | | a comorni t | o the condition | or registrati | on. | | | |
| | | | (A) | date of such m | | | | MM/YYYY |) | | | | | |
| | | | (B) | Whether an ap | plication fo | or registr | ation has | s been made | e in the prescrib | ed form and | manner | Yes/No | | |
| Objects | | | | | | | | | te of said adopt of section 12A | | cation, | | | |
| Obj | | | (C) | If yes provide 12A | the followi | ng detai | ls regard | ing applica | tion for registra | ation under su | ıb-claus | e (v) of clause (ac) | of sub-section | on (1) of section |
| | | | | S.No | | Appl n | of licatio | of applica | | | cancel such a | of Registration or llation based on pplication | URN of su registration | |
| | | | | | (Pending/ Registration granted/Registration cancelled) | | | | | | | nm/yyyy) | | |

| | 13. | (i) | | | auditee has been granted provisional registration or provisional approval, whether vec commenced during the previous year (i) , date of commencement of activities er to 13(i) is yes, whether application for registration under section sub-clause (iii) of Yes/No | | | | | | | | | | | |
|---|-----|----------|---------------------------|------------------------------|--|---------------------|--|--|-----------------|------------------------------|------------|-------------|---------|--------------------------|----------|--|
| ties | | (ii) | | | | | | | | | d | d m | m y | у у у | | |
| Commencement of activities | | (iii) | clause | e (ac) of sub | -section (| 1) of section | pplication for regist in 12A or application 10 has been filed? | | | | | 10 | | | | |
| cement | | (iv) | | | | | llowing details rega on for approval und | | | | | | |) of clause (ac) | of sub- | |
| Commer | | | S.N | Ío | | Date Application | | istration in pur | suance | Date of Regi based on suc | | | on | URN of such registration | | |
| | | | | | | | (Pending/ granted/Regi | Registration cancelle | stration ed) | (dd/mm/yyy | y) | | | | | |
| pıq | 14. | (i) | | | | | r documents have be bed under rule 17A | | | in the form | Yes/N | Ю | | | | |
| ts an ied | | (ii) | | | • | - | ks of account and o | - | • | | | | | | | |
| of accoun maintair | | S. No | Natur Books Accou | re of s of | Whether | | her than | er than Whether the books of account have been audited | | | | | | | | |
| Details of Place where books of accounts and other documents have been maintained | | | <refe Note\$</refe | | (Yes/No) System, (Yes/No) Fegstered office (Yes/No) Address of such (Yes/No) Place Date of decisio intimation to n by Assessing manag Officer that ement books of to keep accounts are accoun kept at such t at place under such place rule (3) of rule 17AA (Yes/No) | | | | | | | | | | | |
| Д | | (1) | (2) | | (3) (4) (5) (6) (7) | | | | | | | | | | | |
| | 15. | Where — | e, in an | y of the proj | ects/instit | utions run b | y auditee, one of th | e charitable pur | poses is a | advancement o | f any oth | er object o | of gene | ral public utilit | y then,- | |
| ant of General Public Utility | | (A) | | | | | ried on by the auditoclause (15) of section | | ne nature | of trade, comr | nerce or | Yes/No | | | | |
| blic | | (B) | | | | | from such activity v | | | | | % | | | | |
| ral Pu | | (C) | | | | | are of trade, comme cement of any other | | | | ourse of | Yes/No | | | | |
| Gene | | (D) | | | | | endering any service to in proviso to clau | | | commerce or l | ousiness | Yes/No | | | | |
| t of | | (E) | | If yes, then 1 | percentage | e of receipt | from such activity v | is-à-vis total rec | eipts | | | % | | | | |
| | | (F) | | | | | g service is underta of general public uti | | e of actu | al carrying out | of such | Yes/No | | | | |
| Advanceme | 16. | If 'A' | | | | | receipts from such | | pect of th | at project/insti | tution | L | | | | |
| Adv | | S.No | o N | Name of Proj | ect/ Institu | ution | Amount of | aggregate annua | l receipts | s from activitie | s referred | l in 15A a | nd 15I | O (In Rs.) | | |
| | | Tota | ıl | | | | | | | | | | | | | |
| | | (i) | V | Whether the a | auditee ha | s any busine | ess undertaking as re | eferred to in sub | -section | (4) of section 1 | 1 | Yes/No |) | | | |
| gu | | | It | f yes, then p | rovide the | following d | letails of the busines | s undertaking: | | | | | | | | |
| taki | | | - | | | ess Undertal | king | | | | | | | | | |
| nder | | (ii) | (1 | | | | | | | | | | | | | |
| ss Or | 17. | | (0 | note^> | | | | | | | | Yes/No | • | | | |
| Business Undertaking | | | (0 | | | | ndertaking for the pass per sub-section (4 | | ich is not | to be included | in the | Amoun | t in Rs | S. | | |
| I | | | (6 | | | | ndertaking for the product sub-section (4) of | | ich is to b | oe included in | the total | Amoun | t in Rs | S. | | |
| al to | 18. | (i) | | | | | ne being profits and 10 or sub-section (| | | | seventh | Yes/No |) | | | |
| Business Incidental to Objects | | | It | f yes, then pr | rovide the | following d | letails of such busin | ess: | | | | Yes/No |) | | | |
| ss Incid | | (ii) | _ | | of Busine | ess | | | | | | | | | | |
| ss L Obj | | (/ | | | ess Code | | | | | | | | | | | |
| sine | | | <u> </u> | · | | | account have been m | | | | > | Yes/No | | | | |
| Bu | | | _ | | | | dental to the attainn | | is of the | auditee | | Yes/No | | | | |
| | | | (6 | e) Profits | and gains | s nom the b | ousiness during the p | леvious year | | | | Amoun | u m Ks | ·. | | |

| | 19. | Details | the deductor which tax tax under Trade, Activity of Others in column 7 or 8 books of account | | | | | | | | | | | | |
|-----------------|-----|----------|--|--|---------------------------------|-------------------------------------|----------------|-------------|-------------------------------|----------------|--|---------------------------|----------------|--|--|
| TDS on receipts | | S. No. | | | | | under which | tax been | | | Others (specify the nature) (Rs.) | | • | | |
| | | (1) | (2) | (3) | (4) | (5) | (6) | | (7) | (8) | (9) | (10) | (11) | | |
| | 20. | Whethe | er the provisi | ons of twent | y second prov | riso to clause | (23C) of | section | on 10 or sub-se | ection (10) of | section 13 are | applicable. | Yes/No | | |
| | 21. | Whethe | er auditee ha | s filed Form | No. 10BD for | the previous | year < l | If No t | hen skip to ro | w 23 > | | | Yes/No | | |
| | 22. | | | | | | | | itee for the pre | evious year | | | (Amount in Rs) | | |
| | | Donati | | | | ot required to | | | | | 1 (1) (| | | | |
| | | (i) | | received by n (2) of secti | | or institution | of the au | ıdıtee | which is app | proved under | clause (b) of | Amount in R | s. | | |
| | | (ii) | Donations section 80 | received by G (other that | fund or trust n those dona | | ng under | clau | e which qualifuse (b) of sub- | | | Amount in R | s. | | |
| | | | | | | or institution | | (a) | Cash dona | ations exceed | ding Rs. 2000 | Amount in R | S. | | |
| | | (iii) | | f sub-section (2) of section 80G and which are not igible under sub-section (5) of section 80G (b) 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> Amount in Rs. | | | | | | | | | | | |
| | | | | | | | | (d) | Total (a)+ | -(b)+(c) | | Amount in R | S. | | |
| su | 23. | (iv) | | | l not be report er Form No 1 | | o 10BD | due to | o non-availabil | ity of identif | ication of | Amount in R | s. | | |
| contributions | | (v) | Donations | received in | kind | | | | | | | Amount in R | s. | | |
| cont | | | | | | section 115E | | | | | | | | | |
| | | | | | | nation not tag (1) of section | | | ection 115BBC | on account | of applicabili | Amount in R | s. | | |
| Voluntary | | (vi) | | | | onation not ta on (2) of section | | | ection 115BB0 | C on account | of applicabili | Amount in R | s. | | |
| | | | (c) | of clause (l | o) of sub-secti | on (2) of sect | ion 115E | BBC | ection 115BB0 | C on account | of applicabili | Amount in K | | | |
| | | | | | | ns taxable @ 3 | 30 % uno | der sec | ction 115BBC | | | Amount in R | | | |
| | | (vii) | (e) ' | Γotal (a+b+c | +d) | | | | | ∠Dlagge | specify tl | Amount in R | S. | | |
| | | (vii) | Any other | Any other voluntary contribution not part of Form No. 10BD Contract Cont | | | | | | | | | | | |
| | | (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 v | oluntary con | tributions re | ceived by the | auditee during | g the pre | vious | year [22+23(v | iii)] | | Amount in R | | | |
| | 25. | Total fo | oreign contri | bution out of | the total volu | intary contrib | utions st | ated ir | n 24 | | | Amount in R < Fill Schedu | | | |
| | | Volunt | ary Contribu | tion forming | part of corpu | s (which are i | ncluded | in 24) | | | | Amount in R | S. | | |
| | 26. | | 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. | Volunt | ary Contribu | tions require | d to be applie | d by the audit | ee durin | g the p | previous year [| 24-{23(vi)(d |)+26A+ 26B} |] Amount in R | S. | | |

| to be | 28. | income | of fun | d or institu | tion or trust or an | | ther educationa | l institutio | ferred to in section or any hospital | | Amount in Rs. | | | | |
|-------------------------|-----|---------|--|--|---|---|------------------------------------|------------------------------|--|---------------------------------------|--|---|--|--|--|
| Income to be applied | 29. | Income | applie | d outside I | ndia which is elig | gible under clause | e (c) of sub-sect | ion (1) of | section 11 | | Amount in Rs. < Fill Schedule | Int App> | | | |
| I | 30. | Income | requir | ed to be ap | plied in India by | the auditee during | g the previous | year [27+2 | 28-29] | | Amount in Rs. | | | | |
| | 31. | Applica | ation of | f Income (e | excluding applica | tion not eligible a | and reported un | der serial | number 37) | | | | | | |
| | | (i) | | l amount a previous ye | | ble or religious p | urposes in Indi | a during | +Electronic (In Rs) | Other than Electronic (In Rs.) | | | | | |
| | | | (a) | Contribu year | tion or donation | to any other perso | on during the pr | revious | | | Amount in Rs. | | | | |
| | | | | Object w | ise application o | ther than the appl | ication provide | d in (a) | | | | | | | |
| | | | | (1) | Religious | | | | | | Amount in Rs. | | | | |
| | | | | (11) | Relief of poor | | | | | | Amount in Rs. | | | | |
| | | | | (III) | Education | | | | | | Amount in Rs. | | | | |
| | | | | (IV) | | | | | | | | | | | |
| | | | | (V) Yoga Amount in Rs. | | | | | | | | | | | |
| | | | (b) | (VI) | forests and wilding) | | | | | | | | | | |
| | | | | (VII) | (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) | | | | | | | | | | | | |
| | | (ii) | | | | | | | | | evious year to any per | | | | |
| Application of Income | | | S.No |). | Name of person to whom amount paid or credited | PAN of such person | Amount of application (Rs) | | Mode of applicati | on | TD | S | | | |
| ication o | | | | | | | | +Electro c modes (Rs.) | Electronic modes | Total | Whether any TDS has been deducted | Section under which TDS has been deducted | | | |
| ildd | | | | | | | | | (Rs.) | | Yes/No | | | | |
| A | | (iii) | Ame | unt which | was not actually | paid during the p | ravious vaar lit | included | in (i)(c)] | | Amount in Rs. | | | | |
| | | (iv) | Amo | ount actuall | y paid during the | previous year wl | hich accrued du | | earlier previous ye | ear but not | Amount in Rs. | | | | |
| | | | clain | ned as appl | lication of income | e in earlier previo | ous year | | | | | | | | |
| | | (v) | Tota | l amount to | be allowed as a | pplication [31(i)(| c)- 31(iii) +31(i | iv)] | | | Amount in Rs. | | | | |
| | | (vi) | Bifu | rcation of a | application in 31(| v) into Revenue | or Capital | | | | Amount in Rs. | | | | |
| | | (VI) | (a) | Reven | | | | | | | Amount in Rs. | | | | |
| | | | (b) | Capita | | | | | | | Amount in Rs. | | | | |
| | | (vii) | not c | 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> | | | | | | | | | | | |
| | | Amour | | | d from applicat | | | | | | | | | | |
| | | (ix) | Amo secti | ount disallo on (1) of so | wable under thir ection 11 read wi | teenth proviso to th sub-clause (ia) | clause (23C) of of clause (a) o | section 1 section 4 | 0 or Explanation 40 | 3 to sub- | Amount in Rs. < fill schedule T | DS> | | | |
| | | (x) | | | | teenth proviso to (3) or (3A) of sec | | or Expla | nnation 3 to sub-so | ection (1) of | Amount in Rs. < fill schedule 404(3A)> | OA(3)/schedule | | | |
| | | (xi) | hosp | ital or othe | er medical institu | tion referred to in | n sub - clauses | (iv), (v), | educational inst (vi) or (via) of control of the Act to | lause (23C) o | of | | | | |
| | | (xii) | section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus 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 | | | | | | | | | | | | |

| | | | same o | bjects | | |
|--------------|-----|---------|-------------------|--|--|---------------------------------------|
| | | (xiii) | Donati | ion to any person other than any fund or institution or trust or any university or of tion or any hospital or other medical institution referred to in sub - clauses (iv), (v) (23C) of section 10 of the Act or any trust or institution referred to in sections 11 | , (vi) or (via) of | Amount in Rs. |
| | | (xiv) | | ation outside India for which approval under proviso to clause (c) of sub-section t been obtained | (1) of section 11 | Amount in Rs. |
| | | (xv) | | ration outside India for which approval under proviso to clause (c) of sub-section en obtained | (1) of section 11 | |
| | | (xvi) | Applie | d for any purpose beyond the objects of the auditee | | Amount in Rs. |
| | | (xvii) | Any o | ther disallowance (Please specify) | | Amount in Rs. |
| | | (xviii) | Total a | allowable application [{31(v)+31(vii)+31(viii) – {31(ix) to 31(xvii) }] | | Amount in Rs. |
| | | (xix) | | nt deemed to have been applied during the previous year under clause (2) of Explain (1) of section 11 | nation 1 to sub- | Amount in Rs. < fill Schedule DI> |
| | | (xx) | | e accumulated as per the provisions of Explanation 3 to the third proviso to clause sub-section (2) of section 11 | (23C) of section | Amount in Rs. < fill Schedule AC> |
| | | (xxi) | | e accumulated or set apart for application to charitable or religious purposes or stat r institution to the extent it does not exceed 15 % of the income | ed objects of | Amount in Rs. |
| | 32. | Taxa | ble Income | [30- {31(xviii) to 31(xxi)}] | | Amount in Rs. |
| | | Incor | ne taxable | under section 115BBI | | |
| | 33. | (a) | | the auditee has any deemed income referred to in sub-section (1B) of section 11 chargeable to tax @ 30 % under section 115BBI and the amount of such deemed | Yes/No If yes fill Schedule DI | Amount in Rs. |
| | | (b) | to clause | the auditee has any deemed income referred to in Explanation 4 to third proviso (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ er 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. |
| 5BBI | | | (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. |
| Section 115 | | | (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 (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) | of the inc | the auditee has any income accumulated or set apart in excess of fifteen per cent. ome where such accumulation is not allowed under any specific provision of the which is chargeable to tax @ 30 % under section 115BBI and the amount of such | Yes/No | Amount in Rs. |
| | | (e) | | the auditee has made any application out of India which is not excluded from me under clause (c) of sub-section (1) of section 11 | Yes/No < If yes fill schedule Int App> | Amount in Rs. |
| | 34. | Anon | ymous dor | nation which is chargeable to tax @ 30 % under section 115BBC | | Amount in Rs. |
| | | Othe | r Income | | | Amount in Rs. |
| Other Income | 35. | (a) | Whether such inco | the auditee has any income chargeable under section 12(2) and the amount of me. | Yes/No | Amount in Rs. |
| Othe | | (b) | | s per Explanation 3B to sub-section (1) of section 11 in case of violation of clause Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section | | Amount in Rs. < Fill Schedule Corpus> |

| | | | 80G | | | | | | | | | | | | |
|--|-----|-------|---------------|---|--|--|---------------------------------------|-----------------|----------------------------|-----------|--------------------------|--------------------------|--|----------------------|--|
| | | (c) | clauses (a | a) or (b) or (| | ne third proviso to clobanation 1A to the sion 80G | | | | | | Amount in I < Fill Sched | | > | |
| | | (d) | Income cl | hargeable u | nder sub-section | on (4) of section 11 | | | | | | Amount in I | Rs. | | |
| | 36. | Deta | ils of capita | ıl asset trans | sferred under s | ub-section (1A) of se | ection 11 | | | | | l | | | |
| ± | | (1) | | | | rty held under trust vonsideration for which | | | or religious | Yes/N | lo | Amount in I | Rs. | | |
| Capital Asset | | (2) | | | lication is clair ch deemed app | ned as per clause (a) |) of sub-section | (1A) | of section 11 | Yes/N | Го | Amount in I | Rs. | | |
| Capit | | (3) | Whether a | a capital ass purpose is to | et being prope ransferred and | rty held under trust the net consideration | in part only for on for which it i | chari s tran | table or isferred? | Yes/N | О | Amount in I | Rs. | | |
| | | (4) | | | lication is clair ch deemed app | ned as per clause (b |) of sub-section | (1A) | of section 11 | Yes/N | О | Amount in I | Rs. | | |
| | | Appl | ication of i | ncome out o | of the following | g sources during the | previous year | | | II. | | | | | |
| S | | (A) | | | | roviso to clause (230 11 during any earlie | | | +Electronic n (Rs.) | nodes | Other Electr (Rs.) | than ronic modes | (Rs.) | Amount | |
| Application of income out od different sources | | (B) | | | to sub-section (1) of section 11 during any earlier previous year +Electronic modes (Rs.) (Rs.) Other than Electronic modes (Rs.) (Rs.) (Rs.) | | | | | | | | | | |
| out od difi | 37. | (C) | Incom | e of earlier | earlier previous years up to 15% accumulated or set apart +Electronic modes (Rs.) Other than Electronic modes (Rs.) (Rs.) | | | | | | | | | | |
| n of income | | (D) | | | Corpus +Electronic modes (Rs.) Other than Electronic modes (Rs.) (Rs.) (Rs.) < Fill Schedule Corpus> | | | | | | | | | | |
| Application | | (E) | | | Borrowed fund +Electronic modes (Rs.) (Rs.) Corpus> Corpus Corp | | | | | | | | | | |
| | | (F) | | | Any other (| Please specify) | | | +Electronic n (Rs.) | nodes | Other Electr (Rs.) | than ronic modes | (Rs.) | Amount Schedule | |
| | 38. | Detai | ils of applic | cation result | ing in paymen | t or credit in excess | of Rs. 50 lakh d | uring | previous year | to a sing | le person o | out of 37 | 227 | | |
| | | S.no | Name (| of person | PAN | Amount of application (Rs.) | Mo | ode of | f Application | | | TI | OS | | |
| | | | | | | | +Electroni c modes | - | ner than ctronic des | Total | | any TDS deducted) | Section under which TDS has been deducted | Amou nt of TDS | |
| | | - | **** | | C : | | (22.5) | | 0 1 1 | (10) | | | | | |
| | | (i) | If yes i | Thether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable? Yes/No yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or | | | | | | | | | | | |
| (23C | | | (a) | p-section (10) of section 13 are applicable? Provision of proviso to clause (15) of section 2 is applicable Yes/No | | | | | | | | | | | |
| ion 10 | | (ii) | (b) | condition | specified in | clause (a) of tenth pr (1) of section 12A1 | oviso to clause | (230 | C) of section 1 | 0 or sub- | -clause (i) | of | | Yes/No | |
| to sect | | (11) | (c) | condition | specified in | clause (b) of tenth processing (1) of section 12A | roviso to clause | (230 | C) of section 1 | 0 or sub | -clause (ii |) of | | Yes/No | |
| 13(10) and 22nd proviso to section 10(23C) | 39. | | (d) | condition | specified in | twentieth proviso to f section 12A have | clause (23C) | | ction 10 or sub | -clause (| ii) of claus | se | | Yes/No | |
| 1 22nd ₁ | | | | ` ′ | e provide con | putation of income | | ler 1 | twenty second | proviso | to clause | (23C) of section | on 10 or | | |
| 10) and | | (iii) | (a) | (a) Income for the previous year Amount in Rs. | | | | | | | | | | | |
| 13(| | | (b) | | | | | | | | | | | | |
| | | | (c) | Expenditu | re to be disalle | owed | | | | | | | | | |

| | | | | (i) | finan | | | edit of the trust or institution a us year relevant to the assessn | | Amount in Rs. | | | | |
|--|-----|-------------|--|---|---|--|------------------------------|---|------------------------|---|--|--|--|--|
| | | | | (ii) | Expe | enditure from any loan or borrow | wing | | | Amount in Rs. | | | | |
| | | | | (iii) | | reciation in respect of an asset, a ame or any other previous year; | | which has been claimed as appli | cation of income, in | Amount in Rs. | | | | |
| | | | | (iv) | Expe | enditure in the form of contribut | tion or donation | on to any person. | | Amount in Rs. | | | | |
| | | | | (v) | Capit | tal expenditure | | | | Amount in Rs. | | | | |
| | | | | (vi) | | | | section (10) of section 13 or Exwith sub-clause (ia) of clause (a) | | Amount in Rs. < fill schedule TDS disallowable > | | | | |
| | | | | (vii) | | | | section (10) of section 13 or Exwith sub-sections 3 or 3A of sec | | Amount in Rs. < fill schedule 40A(3)/Schedul e 40A(3A)> | | | | |
| | | | | (viii) | Any | other disallowance | | | | Amount in Rs. | | | | |
| | | | | (ix) | | l expenditure to be disallowed (| | | | Amount in Rs. | | | | |
| | | | (d) | | | eable to tax under twenty-seco - b+c(ix)}] | sub-section (10) of | Amount in Rs. | | | | | | |
| | | In ca | se auditee | is approve | d unde | er second proviso to sub-section | ng details | | | | | | | |
| rred for | | (a) | | | | xpenditure incurred during the properties of the | If yes specify amount in Rs. | | | | | | | |
| Incu | 40 | (b) | Total inc | ome of au | ditee di | uring the previous year | | | | Amount in Rs. | | | | |
| ure | 40. | | Percentag | ge of expe | nditure | which is of religious nature to | the total inco | me [Amount in (a)/(b)] | | % | | | | |
| Expenditure Incurred for Religious Purposes | | (c) | | | | | | | | | | | | |
| | | | • | • | | eferred to in sub-section (3) of | | T | T | 1 | | | | |
| | 41. | in su 13 | e of Person ab-section (er Note^> | (3) of secti | | 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 | | | | |
| | | | | | | | | | | | | | | |
| | 42. | Detai | lls of transa | ctions refe | rred to | in section 13 (2) | | | | T | | | | |
| | (a) | | | | | or property of the auditee is, or t either adequate security or ade | | be, lent to any specified person to both | for any period | Yes/No < If yes, fill Schedule SP-a> | | | | |
| (8) | (b) | perso | on, for any | period dur | ring the | e previous year without chargin | g adequate re | | | Yes/No < If yes, fill Schedule SP-b > | | | | |
| to in 13(3 | (c) | resou | irces of the | trust or in | stitutio | | | the previous year to any specifi h auditee and the amount so pai | | Yes/No < If yes, fill Schedule SP-c > | | | | |
| Person referred to in 13(3) | (d) | Wheremu | ther the ser neration or | vices of the other con | yes/No of the auditee are made available to any specified person during the previous year without adequate compensation; Yes/No < If yes, fill Schedule SP-d > | | | | | | | | | |
| Perse | (e) | | | Yes/No < If yes, fill Schedule SP-e1/e2 > | | | | | | | | | | |
| | (f) | | | | | other property is sold by or on b ess than adequate; | ehalf of the a | uditee to any specified person d | uring the previous | Yes/No < If yes, fill Schedule SP-f1/f2 > | | | | |
| | (g) | Whe | ether 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) | Whe | Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in hich any specified person has a substantial interest. Yes/No If yes, fill Schedule SP-h > | | | | | | | | | | | |

| | | G 161 | 177.1.0 | | |
|---------------------|-----|-----------------|--|--------|--|
| | 43. | Whether | (-) | 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. |
| Specified Violation | | (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. |
| ecifie | | (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. |
| $S_{\mathbf{I}}$ | | (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 noncompliance has occurred, has either not been disputed or has attained finality. | Yes/No | < If yes, fill schedule other lav violation> |
| | 44. | (23C) of | there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been as an application of income and the amount of such depreciation? | Yes/No | If yes specify the amount |
| | 45. | please s | of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, pecify whether the trust or institution has claimed deduction under section 10 [other than clause se (23C) and clause (46) thereof] during the previous year and the amount of such claim? | Yes/No | Amount in Rs. |
| | 46. | | the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit in section 269SS during the previous year? | Yes/No | Amount in Rs. (If yes, fill Schedu 269SS) |
| | 47. | a day; o | the auditee has received an amount exceeding the limit specified in section 269ST, from a person in or in respect of a single transaction; or in respect of transactions relating to one event or from a person during the previous year? | Yes/No | Amount in Rs. (If yes, fill Schedu 269ST) |
| | 48. | | the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit in section 269T, during the previous year? | Yes/No | Amount in Rs. (If yes, fill Schedu 269T) |
| | 49. | Whether XVII-BE | the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter 3? | Yes/No | (If yes, fill Schedi TDS/TCS/ Statement of TDS/TCS/ Interes on TDS/TCS as applicable) |

| Schedules | to fill as | may be app | licable | < refer to | instruct | tions> I | Form 10I | 3 | | | | | | |
|-----------|------------------------------|----------------|---------|--|--|--|------------------------------------|---|--|--|--|---|---------------------------|--|
| Sc | hedule C | orpus: Details | of Corp | us | | | | | | | | | | |
| | | | | | Total amou nt invest ed or depos ited back in to corpu s (5) | Finan cial year in which (4) was applie d earlie r (6) | Closin g balanc e (7) [(1+2 +5)-3] | Inves ted in mode s specif ied in sectio n 11(5) (8) | Amou nt taxed in previo us assess ment year (9) | Inves ted in mode s other than specified in section 11(5) as on last day of the previous year (10) | corpus for the purpose other than for an arminition was made | n whething cond | tion is der it fulfitions | forms and modes other those His |
| | previo us year) (1) | | | applica tion fulfille d the conditi ons) (4) | | | | | | (10) | Amount applied out of which the voluntary co | Contribution or donation to any person; | Maintained as not s | invested or deposited in the specified under sub-section |

| (i) | | | | | | Yes/ | Yes/ | Yes/ | Yes/ |
|-----------------|--|--|--|--|--|------|------|------|------|
| Represen | | | | | | No | No | No | No |
| ting | | | | | | | | | |
| donations | | | | | | | | | |
| received | | | | | | | | | |
| for the | | | | | | | | | |
| renovatio | | | | | | | | | |
| n or | | | | | | | | | |
| repair of | | | | | | | | | |
| places | | | | | | | | | |
| notified | | | | | | | | | |
| under | | | | | | | | | |
| 80G(2) | | | | | | | | | |
| 60G(2) | | | | | | | | | |
| (b) on or after | | | | | | | | | |
| | | | | | | | | | |
| 01.04.20 | | | | | | | | | |
| 20 | | | | | | | | | |
| (ii) – | | | | | | | | | |
| Other | | | | | | | | | |
| than (i) | | | | | | | | | |
| above | | | | | | | | | |
| received | | | | | | | | | |
| on or | | | | | | | | | |
| after | | | | | | | | | |
| 01.04.20 | | | | | | | | | |
| 21 | | | | | | | | | |
| (iii) | | | | | | | | | |
| Other | | | | | | | | | |
| than (i) | | | | | | | | | |
| and (ii) | | | | | | | | | |
| above | | | | | | | | | |
| | | | | | | | | | |

| Schedule FC: Details of forei | gn contribution | |
|-------------------------------|------------------------------------|---|
| Nature of foreign | Amount of foreign contribution | Details of the total application from such contribution during the previous |
| contribution received during | received during the previous years | year |
| the previous year | (In Rs.) | Amount In Rs. |
| (i) orpus | | |
| (ii) on- corpus | | |
| | | |
| Total | | |
| | | |

| Schedule LB: De | etails of Loan and Bo | orrowing | | | | |
|--|---|--|---|---|--|--|
| Opening balance as on 1 st April of the previous year | Loan and borrowings taken for applications towards objectives during the previous year | Applied for the objects of the trust or institution during the previous year | Amount of repayment of loan or borrowing during the previous year (which was earlier applied and not claimed as application if such application fulfilled the conditions as required) | Financial year in which (4) was applied earlier | Total repayment of loan or borrowing during the previous year (In Rs.) | Closing Balance as on 31st March (1+2-6=7) |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| | | | | | | |

| Schedu | ıle Int App: I | Details of income | applied outs | ide India | | | | | | |
|--------|---|--|---|--|---|------------------------|--|-----------|------|---------------------------------------|
| S.No. | Name of the person to whom remittance is made | Taxpayer Identification Number if available | Amount of remittance out of India which is reported in Form No. 15CA (In Rs.) | Amount of remittance outside India other than (4) (In Rs.) | Charitable or religious purpose for which application is made | Country of application | Whether applied for promoting international welfare in which India is interested and is and not to be included in total income of the auditee? | If approv | | pplication taken Date of approval |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |

| Date of furnishing Form 9A (dd/mm/yyyy) | Amount deemed to be applied during the previous year referred to | Reason of deeming application (a) income has not | Out of the deemed application claimed earlier, | Amount taxed in any earlier assessment | Out of the deemed application clamied. | Amount of deemed application | Amount which could not | Balance Amount of deemed |
|--|--|--|--|--|--|--|---|--|
| | in column 1 | been received during that year (b) any other reason | amount required to be applied | year out of the amount referred to in column (5) (Fill schedule DA) | amount required to be applied during the financial year pertaining to current assessment year | claimed in earlier years, applied during the financial year relating to current AY | be applied and deemed to be income under section 11(1B) during the previous year | application |
| (2) | (3) | (4) | (5) | (6) | (7) =(5)- (6) | (8) | (7)-(8) = (9) | (5)- (7)=(10) |
| | | Dropdowns to be provided | | | | | | |
| Details of accumu | lated income | taxed in earlie | er assessment | years as per si | ub-section (1B | of section 11 | | |
| | | | | | | eding the curre | ent previous ye | ear |
| Yyyy – yyyy | Yyyy – yyy | Yyyy - yyyy | Yyyy | у — уууу | | Yyyy – | уууу | |
| | | | | | | | | |
| | Details of accumu Assessment year Dropdowns to be | Details of accumulated income Assessment year in which the a Dropdowns to be provided last | (2) (3) (4) Dropdowns to be provided Details of accumulated income taxed in earlie Assessment year in which the amount referred Dropdowns to be provided last five previous y Yyyy - yyyy Yyyy - yyyy | (2) (3) (4) (5) Dropdowns to be provided Details of accumulated income taxed in earlier assessment Assessment year in which the amount referred to in column Dropdowns to be provided last five previous years beginning Yvvv – vvvv Yvvv – vvvv Yvvv – vvvv Yvvv – vvvv | other reason (2) (3) (4) (5) (6) Dropdowns to be provided Details of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assessment years as per state of accumulated income taxed in earlier assess | other reason Other reason DA) to current assessment year (2) (3) (4) (5) (6) (7) = (5) - (6) Dropdowns to be provided Details of accumulated income taxed in earlier assessment years as per sub-section (1B) 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 prec | other reason DA) to current assessment year (2) (3) (4) (5) (6) (7) = (5)- (8) Dropdowns to be provided 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 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 assessment year. | other reason DA) to current assessment year (2) (3) (4) (5) (6) (7) = (5)- (8) (9) Dropdowns to be provided 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 years year year years year years ye |

| Sche | dule AC: | The details | s of accum | ulation | | | | | | | | | | | | |
|---------------|------------------------------|--|--|------------------------------------|---|--|---|---|---|--|--|--|---|--|---|--|
| S. N o. | Year of accum ulation (F.Y.) | Date of furnis hing Form 10 dd/m m/yyy y | Amou nt accum ulated in the year of accum ulation | Purpos e of accum ulation | Amo unt appli ed for chari table or religi ous/ purp oses up to the begi nnin g of the previ ous year | Bal anc e to be app lied (3)- (5) | Amo unt taxed in any earlie r asses smen t (Fill sched ule ACA | Balan ce avail able for appli catio n (6)- (7) | Amou nts applie d for charita ble or religio us purpos e during the previo us year out of previo us years' accum ulation | Amou nt applie d for purpos es other than the purpos e for which such accum ulation was made (if applic able) | Amount credited or paid to any trust or institution registered under section 12AB or approved under subclauses (iv)or(v)or (vi)or(via) of clause (23C) of section 10 (if applicable) | Balan ce amou nt avail able for appli catio n (8) – (9) – (10) – (11) | Amo unt inve sted or depo sited in the mod es spec ified in secti on 11(5) out of (12) | Amo unt inves ted or depos ited in the mode s other than speci fied in section 11(5) out of (12) (if appli cable) | Amou nt which is not utilise d during the period of accum ulation (if applic able) | Amo unt deem ed to be inco me within theme aning of subsection (3) of section 11 (if applic able) (10)+ (11)+ (14)+ (15) |
| | Provid e dropdo wn | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |

| for the last seven financi al years | | | | | | | | |
|--|--|--|--|--|--|--|--|--|
| Total | | | | | | | | |

| Schedule ACA: D | etails of accumulated inc | ome taxed in earlier assess | sment years under sub-sec | tion (3) of section 11 | | | | | | | | | |
|--|---------------------------|--|---------------------------|------------------------|-------------|--|--|--|--|--|--|--|--|
| | Dropdowns to be provid | Assessment year in which this amount 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 | Yууу – уууу | Yyyy – yyyy | | | | | | | | |
| Dropdowns to be provided for last five previous years beginning from the current previous year Yyyy – yyyy | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | |

| Schedul previou | | her any part of | income or proper | rty of the auditee i | is lent, or | continues to b | e lent, to the | specified perso | n during the |
|--------------------|--------------------------|-------------------------------|---|--|------------------------------|-------------------|----------------------------------|--|---------------------------------|
| S. No. | Name of specified person | PAN of specified person | De | etails | | Details of Second | arity | Details o | f interest |
| | | | Nature of income or property which is lent | Amount for which income or property is, or continues to be, lent to specified person for any period during the previous year | Nature of securit y | Value of security | Value of adequate security | Actual rate of interest that is charged | Adequate rate of Interest |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |

| S. No. | Name of specified person | PAN of specifie d person | Details of | Details of asset | | Duration for which asset is, or continues to be, made available for the use of specified person during the previous year, | | rent for the us year | Details of other compensation for the previous year | | | |
|--------|--------------------------------|-----------------------------------|---|------------------|------------------------|---|----------------|-------------------------|---|-------------------------|------------------------|--|
| | | | Nature of asset | Address | From dd/mm/yy yy | To dd/mm/yyy y | Amount of rent | Adequate rent | Nature | Amount of compensat ion | Adequate compensati on | |
| (1) | (2) | (3) | <pre>(4) < land/ building/ other property ></pre> | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | |

| Schedule SP-c: De during the previou | tails of salary, allowance o | r otherwise which is pa | id to the specified perso | n out of the resources o | of the auditee for servic | es rendered by him |
|---|------------------------------|-------------------------|---|--------------------------|---------------------------|--------------------------------------|
| S. No. | Name of specified person | PAN of specified person | Nature of services rendered by specified person | Details o | f payment for the previou | us year |
| | | | | Nature of payment | Amount of payment (in Rs) | Reasonable amount for services |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |

| | | < Salary/ Allowance/ Otherwise (please | |
|--|--|---|--|
| | | specify)> | |

| Schedule SP- | d: Details of | the services of | the auditee ar | e made availab | le to the speci | fied person du | ring the previ | ous year? | |
|--------------|---------------------|---------------------|--|---|--|---|--|--|------------------------|
| S. No. | Name of | PAN of | Details o | f services | | emuneration vious year | Details o | of compensation previous year | n for the |
| | specified person | specified person | Nature of services made available | Value of services made available (In Rs.) | Actual amount of remunerati on for the service | Adequate remunerati on for the service | Nature of compensati on for the service | Actual amount of compensati on for the service | Adequate compensat ion |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |

| c | Name of | PAN of | Nature of | | Details of | of Shares or | Security | | Details of other property being movable | | | | |
|-----------|---------------------|---------------------|---|--|--|--|--|--|---|---|----------------------|---|-----------------------------------|
| S. No. | specified person | specified person | property purchas ed | Name of the compan y/ concern of which the shares are purchase d | Number of shares purchase d during the previous year | Price of each share/se curity | Total consider ation paid share or security | Adequat e consider ation for shares or security | Nature of property | Number of property purchase d | Price of property | Total consider ation paid for property during the previous year | Adequ ate Consid eration |
| | | | < Share/ Security/ Other Property > | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |

| Schedule SP- | Schedule SP- e 2: Details in case of other property being immovable: | | | | | | | | | | | | | | |
|--------------|--|---------------------|--|------------|-------------|------------|--|-----------------------------------|--|--|--|--|--|--|--|
| S. No. | Name of | PAN of | Type of asset | Address of | Area (in Sq | Stamp duty | Details of Cons | ideration | | | | | | | |
| | specified person | specified person | | property | ft) | value | Amount of considertaion paid for asset | Adequate consideratio n for asset | | | | | | | |
| | | | < Land/ Residential/ Commercial Property etc)> | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |

| Sche | Schedule SP- f 1: Details of any share, security sold by or on behalf of the trust or institution to a specified person during the previous year? | | | | | | | | | | | | | |
|---------|---|-------------------|---------------------------------|---|---|--|---|---|---|--|--|--|-------------------------------|--|
| S. | Name of | PAN of specifi | Nature of | | Detai | ls of Share | s or Security | | | Details of 0 | Other Prope | erty being Mova | ble | |
| No · | specifi ed person | ed person | y sold | Name of the Compa ny or Concer n of which the shares are sold | Numbe r of shares sold during the previo us year | Price of each share or securit y | Total considerati on share /security | Adequate considerati on for share or security | Nature of movab le propert y | Number of movabl e properti es sold | Price of movab le propert y | Total considerati on for property during the previous year | Adequate considerati on | |
| | | | | | | | | | | | | | | |
| | | | <share <br="">Security/</share> | | | | | | | | | | | |

| | | | Other Property > | | | | | | | | | | |
|-----|-----|-----|------------------------|-----|-----|-----|-----|-----|------|------|------|------|------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |

| Sche | Schedule SP- f 2: Details in case of other property being immovable: | | | | | | | | | | | | | | |
|-----------|--|------------------|---|---------------------|----------------|---------------|-----------|----------|------------------------------|-----|--|--|--|--|--|
| S. No. | Name of specified | PAN of specified | Type of asset | Address of property | Area (in Sq | Stamp Duty | Details o | of Co | onsideration | | | | | | |
| | person | person | | | ft) | Value | | of or | Adequate consideration asset | for | | | | | |
| | | | < Land/ Residential/ Commercial Property etc> | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |

| | Schedule SP-g: Details of any income or property which is is diverted during the previous year in favour of any specified person | | | | | | | | | | | | |
|---------|--|-------------------------|---|---|--|--|--|--|--|--|--|--|--|
| S No | Name of specified person in whose favor income or property diverted | PAN of specified person | Details of Income or property th | nat is diverted | | | | | | | | | |
| | | | Nature of Income or property that is diverted | Value of income or property that is diverted (In Rs.) | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | | | | | | | | | |

| Schedule l interest | schedule h : Details of any funds that are, or continue to remain, invested in any concern during the previous year in which the specified person has a substantial interest | | | | | | | | | | | | | | |
|--|--|--------------------------|--|--------|-----------------------|---------------|----------------------|--|---|-------------------------------|--------------------------------------|---|--|--|--|
| S No | | | Details of the Concern in which funds are, or continue to remain, invested Details of substantial interest | | | | | | | | | | | | |
| Nature of concern in which funds are continue to remain invested | Name of concern | Address of concern | Amount that is or continues to remain invested in concern during the year (In Rs.) | the pr | on of inversions year | To dd/mm/yyyy | Nature of investment | Income from investment during the year | Name of specified person having substantial interest in concern | PAN of specified person | Nature of substantial interest | Nature of concern in which funds are continue to remain invested | | | |
| | < Company/ Others> | | | | | | | | | | | | | | |

| Schedul | e other law violation | | | | | |
|---------|---|------------------------------|---|---|---|---|
| S.no | Name of law under which non-compliance has occurred | Nature of non- compliance | Date of order, direction or decree, holding that such non- compliance 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 |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| | | | | | | |

| | Schedule TDS disallowable: Details of amounts inadmissible amount disallowable under thirteenth proviso to clause (23C) of section 10 or subsection (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 p | payment | Name of Payee | PAN or Aadhar of payee, if available | A | ddress of Payee | | | | | | |
| (1) | (2) | (3) | | (4) | (5) | (6) | | | | | | | |
| (b) Details of payment 139 | on which tax has bee | en deducted but has | not been paid | on or before th | e due date speci | fied in sub- | section (1) of section | | | | | | |
| Date of Payment Dd/mm/yyyy | Date of Payment Amount of Nature of PAN or Address of Amount Amount out of (7) | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | | | | | | |

| | Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A | | | | | | | | | | | | |
|-----------|---|--|----------|------|-----------------------------|---------|--|--|--|--|--|--|--|
| S. No. | | | | | | | | | | | | | |
| | | | (In Rs.) | Name | PAN or aadhar, if available | Address | | | | | | | |
| | | | | | | | | | | | | | |

| | Schedule $40A(3A)$: Details of Amount disallowable under thirteenth proviso to section $10(23C)$ /sub-section (1) of section 11 read with subsection $(3A)$ of section $40A$ | | | | | | | | | | | | | |
|-----------|---|--|--|------|-----------------------------|---------|--|--|--|--|--|--|--|--|
| S. No. | S. Date of payment Amount Nature Details of payee | | | | | | | | | | | | | |
| | | | | Name | PAN or Aadhar, if available | Address | | | | | | | | |
| | | | | | | | | | | | | | | |

| Sched | Schedule 269SS: Details of loan or deposit or any specified sum taken, exceeding the limit specified in section 269SS during the previous rear | | | | | | | | | | | | | |
|-------|--|-----------------------------------|---------|--|---|--|---|---|---|--|--|--|--|--|
| S.No | Name of the lender or depositor | PAN or aadhar, if available | Address | Loan or deposit or any specified sum | Amount of loan or deposit taken or accepted | Whether the loan or deposit was squared up during the previous year? Yes/No | Maximum amount outstanding in the account at any time during the previous year | By cheque or Bank draft or use of electronic clearing system through a bank account or any other mode | Whether account payee if by cheque or Bank draft? | | | | | |
| | | | | | | | | | | | | | | |

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?

| | Г | Details of Pay | yee | | De | etails of Transact | ion | | Мо | de of Repaymer | nt |
|------|------|----------------------|---------|--|--------|--|--|---------------------------|----------------------------------|--|---|
| 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? |

| | uie 2091; ous year? | Details of T | ераушен с | л ану ашой | it being loan | or deposit | or any sp | ecineu auvanc | e exceeding (| me mint specifie | d III section 209 | r, during the |
|------|---|-------------------|-----------|---|---------------|--------------------------------------|-----------|--|---------------------------|----------------------------------|---|---------------|
| | Details of Payee Details of Transaction | | | | | Mode of | Repayment | | | | | |
| S.No | Name | PAN, if available | Address | Loan o deposit o any specified | | Please specify mode receipt | of | Whether Account payee, if by cheque | Whether Squared up? | Maximum amount outstanding | By cheque of Bank draft of use electronic | |

draft?

bank

clearing system

through a bank

account or nay other mode

bank draft?

advance

[by cheque or Bank draft or

use of electronic

clearing system through a bank account or any other]

| Schedule TD | OS/TCS | | | | | | | | |
|---|---------|-------------------------|---|--|---|---|---|---|---|
| Tax Deduction and Collection Account Number (TAN) | Section | Nature of payment | Total amount of payment or receipt of the nature specified in column (3) | Total amount on which tax was required to be deducted or collected out of (4) | Total amount on which tax was deducted or collected at specified rate out of | Amount of tax deducted or collected out of (6) | Total amount on which tax was deducted or collected at less than specified rate out of (7) | Amount of tax deducted or collected on (8) | Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8) |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |

| Schedule Statement of TDS/TCS | | | | | | |
|---|-----------------|-------------------------|----------------------------------|--|--|--|
| Tax deduction and collection account number (TAN) | Type of Form | Due date for furnishing | Date of furnishing, if furnished | Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported | | |
| (1) | (2) | (3) | (4) | (5) | | |

| Schedule Interest on TDS/TCS | | | |
|---|--|-------------------------------|-------------------------------|
| Tax deduction and collection account number (TAN) | Amount of interest under section 201(1A) or 206C(7) is payable | Amount paid out of column (2) | Date of payment Dd/mm/yyyy |
| (1) | (2) | (3) | (4) |

Notes to Form 10B

- 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 shall be referred as "auditee" in this form;
- (2) Any person referred to in sub-section (3) of section 13 shall be referred as specified person in this form;
- (3) *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;
- (4) **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 |

(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 availabl | e, one of the following should be filled: |
| Type of identification | Code |
| Taxpayer identification Number of the country | 3 |
| where the person resides; | |
| Passport number; | 4 |
| Elector's photo identity number | 5 |
| Driving License number | 6 |
| Ration card number | 7 |
| _ | |

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

| S.no | Object | Code |
|------|---|------|
| (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 |

(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 |

- 9) ^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.
- (10) + Electronic modes shall be the following modes referred in rule 6AABA of the Income-tax Rules, 1962:
 - (a) Credit Card;
 - (b) Debit Card;
 - (c) Net Banking;
 - (d) IMPS (Immediate Payment Service);

- (e) UPI (Unified Payment Interface);
- (f) RTGS (Real Time Gross Settlement);
- (g) NEFT (National Electronic Funds Transfer); and
- (h) BHIM (Bharat Interface for Money) Aadhar Pay;
- (11) ^^In serial number 41, select one or more of the following codes for specified person:

| S. | Nature of person | Code |
|-----|--|------|
| No | | |
| (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 |

- (12) Particulars in Schedule 269ST need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated the 3rd July, 2017;
- 5. In the principal Rules, for the Form No. 10BB, the following form shall be substituted, namely:-

'FORM No. 10BB

[See rule 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 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

- * 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 row 11 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, if any—

| (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/ profit or loss of its accounting year ending on

subject to the following observations/qualifications—

| (a) | |
|-----|--|
| (b) | |
| (c) | |

The prescribed particulars are annexed hereto.

Place : Date :

Signed Accountant †
Name
Membership Number
Address

Notes:

- 1. *Strike out whichever is not applicable.
- 2. †This report has to be given by a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949).
- 3. Where any of the matters stated in this report is answered in the negative, or with a qualification, the report shall state the reasons for the same.

| | | | | | S | ANNEXURE | | | | | | | | |
|--|-----|-----------------------------------|--------------------|-----------------------------------|--|---|-----------------------|--|----------------------------------|--------------------------------------|-----------|---|------------------|-------------------------------------|
| | 1. | PAN o | of the au | ditee | | | | | | A B | C D | E 1 2 | 3 | 4 F |
| | 2. | Name | of the au | ıditee | | | | | | | | | | |
| 8 | 3. | Assess | ment Ye | ear | | | | | | | | | | |
| Basic Details | 4. | Previo | us Year | | | | | | | То | • | y y | у | |
| ш | 5. | Registered address of the auditee | | | | | | | | | | | у | |
| - | 6. | | | s, if applicable | | | | | | < refer no | te*> | | | |
| | 7. | | of the aud | | | | | | | | Society | / Co | npany | Others |
| Legal | 8. | | | | lished under an ins | strument? | | | | Yes/No | <u>-1</u> | - | | <u>+</u> |
| | 9. | (a) | | ing Council/ Di | irector (s)/ shareho | Author (s)/ Found Iders holding 5% o | | | | | | - | | |
| | | Name person | | elation refer note#> | ation Percentage of Unique Id Code Addre Whether there | | | | | If yes, specify the change | | | | |
| | | (1) | (2 | 2) | (3) | (4) | (5) | | (6) | (7) | | | | (8) |
| ment | | (b) | details (| of the natural _I | In case if any of persons who are be | the persons [as menters (59) | | | | | | | de the | following |
| Management | | Sl. No. | | Name | Unique Identification Number | ID code < refer note##> | Add ress | Non- indivi- perso menti- serial numb 9(a)] which benefi | idual n [as ioned in per no in h | Percentag beneficial ownershij | | Whe there any chan durir previyear audit Yes/ | ge lous of | If yes, specify the change |
| | | (1) | | (2) | (3) | (4) | (5) | held (6) | | (7) | | (8) | | (9) |
| Ţ | 10. | (i) | | the auditee ha | is been granted pro | visional registration | | . ` ′ | l approva | · ` ′ | Yes/N | . , | | |
| mencement of activities | | (ii) | | | enced during the proof commencement of | | | | | | d d | m m | уу | уу |
| nenceme activities | | (iii) | If the a | answer to 10(i) | is yes, whether app | olication for registra | ation un | der sect | tion sub-c | clause (iv) | Yes/No | 0 | | |
| Comn | | | of clau proviso | use (ac) of sub to clause (23 | o-section (1) of sec (C) of section 10 ha | tion 12A or apprass been filed? | oval uno | der clau | ise (iii) o | f the first | | | | |
| | | (iv) | If yes i | in 10(iii) above | e, the date of applica | ation for registratio | n or app | roval | | | d o | d m n | n y | у у у |
| oooks er en | 11. | (i) | | | account and other at such place as pr | | | | | n the | Yes/No | 0 | | |
| ere l oth | | (ii) | If Yes | in (i) above, w | hether books of acc | ount maintained ar | e mainta | ained at | registere | d office? | Yes/No | 0 | | |
| Details of Place where books of accounts and other documents have been | | (iii) | | in (ii) above, p intained | provide the followi | ng details regarding | g any pla | ace othe | er than the | registered | place wh | nere the bo | oks of | account |
| Pla Poun | | • | (a) | Address of su | ch place where the | books are maintain | ed | | | | | | | |
| ls of f acc ocur | | | (b) | Date of decisi | on by management | to keep account at | such pla | ice | | | | dd/mm/y | ууу | |
| Detai o | | | (c) | Date of intima sub-rule (3) or | ation to Assessing (f rule 17AA | Officer that accoun | ts are ke | ept at su | ich place | under prov | iso to | dd/mm/y | ууу | |
| | 12. | Wheth | er audite | ee has filed For | m No. 10BD for th | e previous year < 1 | If No the | en skip | to serial n | umber 14 > | | Yes/No | | |
| | 13. | Sum to | otal of do | onations report | ed in Form No. 10E | BD furnished by the | e auditee | for the | previous | year | | (Amount | in Rs. |) |
| ions | 14. | Donati | ons not | reported in For | m No 10BD/ Not r | equired to fill Form | No. 10 | BD | | | | Amount i | n Rs. | |
| Voluntary contributions | 15. | Total v | oluntary | contributions | received by the aud | litee during the pre | revious year [13+14)] | | | | Amount i | n Rs. | | |
| ontr | 16. | | | | ut of the total volun | | | | | | | Amount i | n Rs. | |
| ry c | 17. | | | | ing part of corpus (v | • | | | | | | Amount i | n Rs. | |
| unta | 18. | | - | | e @30% under sec | | | | | | | Amount i | | |
| Voli | 19. | Applic | | tside India for | which approval as | | clause (| c) of su | b-section | (1) of section | on 11 | Amount i | | |
| - | 20. | | | | red to be applied by | y the auditee during | g the nre | vious v | ear [15-0 | 17+18+19)1 | | Amount i | n Rs. | |
| | 21. | | | | contributions derive | | | | | | | Amount i | | |

| | | (vi) | | application during that previous year or borrowing during the previous year which was earlier applied and not claimed ng that previous year | | | | | ount in Rs. |
|--|-----|--------------------------|---|--|--------------------------|---|------------------------|------------|---|
| | | Amo | unt to be disallowed fro | | | | | | |
| | | (vii) | Amount disallov | wable under thirteenth provis of section 11 read with sub-c | | | xplanation 3 to | < Fi | ount in Rs. ll schedule TDS |
| | | (viii) | | vable under thirteenth provise read with sub-section (3) or | | | 3 to sub-section | < F 40A | ount in Rs. fill schedule u(3)/schedule u(3A)> |
| of Income | | (ix) | any hospital or o | fund or institution or trust of ther medical institution refe section 10 of the Act or any corpus | erred to in sub | - clauses (iv), (v), (vi) | or (via) of | Amo | ount in Rs. |
| Application of Income | | (x) | any hospital or o | fund or institution or trust ther medical institution refe section 10 of the Act or any ng same objects | erred to in sub | - clauses (iv), (v), (vi) | or (via) of | Amo | ount in Rs. |
| | | (xi) | educational insti | person other than any fund tution or any hospital or oth of clause (23C) of section 12 2 of the Act | er medical in | stitution referred to in s | ub - clauses (iv), | Amo | ount in Rs. |
| | | (xii) | Application outs of section 11 ha | ide India for which approva s not been obtained | ıl under the pı | roviso to clause (c) of | sub-section (1) | Amo | ount in Rs. |
| | | (xiii) | Application outs of section 11 ha | ide India for which approva s been obtained | ıl under the pı | roviso to clause (c) of | sub-section (1) | Amo | ount in Rs. |
| | | (xiv) | Applied for any | purpose beyond the objects | of the trust or | rinstitution | | Amo | ount in Rs. |
| | | (xv) | Any other disalle | owance | | | | Amo | ount in Rs. |
| | | (xvi) | | application [{23(iv)+23(v)- | | | | Amo | ount in Rs. |
| | | (xvii | Amount deemed to sub-section (1 | to have been applied during) of section 11 | g the previous | s year under clause (2) o | of Explanation 1 | Amo | ount in Rs. |
| | | (xvii | | ated under the provisions of o-section (2) of section 11 | of Explanation | 3 to the third proviso t | o clause (23C) of | Amo | ount in Rs. |
| | | (xix) | | ated or set apart for applicator institution to the extent it | | | es or stated | Amo | ount in Rs. |
| | 24. | Taxa | ble income 22- [23(xvi |) to 23(xix)] | | | | Amo | ount in Rs. |
| | 25. | Inco | ne taxable under sectio | n 115BBI | | | | Amo | ount in Rs. |
| | 26. | | | is chargeable to tax @ 30 9 | | | | Amo | ount in Rs. |
| of | | Appl | | f the following sources duri | | | | Amo | ount in Rs. |
| Application of income out of different sources | | (A) | section 11 during any | • • | | | | Tota | al Amount (Rs.) |
| incon | 27 | (B) | | acome deemed to be applied in any preceding year under clause (2) of <i>Explanation</i> 1 to sub-section 1) of section 11 during any earlier previous year | | | | | |
| n of rent | 27. | (C) | | vious years up to 15% accur | nulated or set | apart | | Tota | al Amount (Rs.) |
| atio liffe | | (D) | Corpus | <u> </u> | | | | Tota | al Amount (Rs.) |
| plic | | (E) | Borrowed fund | | | | | Tota | al Amount (Rs.) |
| Ap | | (F) | Any other (please spec | cify) | | | | | al Amount (Rs.) |
| Ω. | 28. | | | * as referred to in sub-section | on (3) of secti | on 13 | | 100 | |
| Person referred to in 13(3) | 28. | Code to in section | of person referred sub-section (3) of on 13 er 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 |

| 29. | Deta | ils of income/property referred to in section 13 (2) | • | |
|-----|-------|--|-----------------------------------|---|
| (a) | | ether any part of the income or property of the auditee is, or continues to be, lent to any specified on for any period during the previous year without either adequate security or adequate interest or | Yes/No | If yes amou in Rs. |
| (b) | use o | ther any land, building or other property of the auditee is, or continues to be, made available for the of any specified person, for any period during the previous year without charging adequate rent or compensation | Yes/No | If yes amou in Rs. |
| (c) | speci | ther any amount is paid by way of salary, allowance or otherwise during the previous year to any ified person out of the resources of the auditee for services rendered by that person to such auditee he amount so paid is in excess of what may be reasonably paid for such services | Yes/No | If yes amou in Rs. |
| (d) | | ther the services of the auditee are made available to any specified person during the previous year out adequate remuneration or other compensation | Yes/No | If yes amount in Rs. |
| (e) | | ther any share, security or other property is purchased by or on behalf of the auditee from any ified person during the previous year for consideration which is more than adequate | Yes/No | If yes amou in Rs. |
| (f) | | ther any share, security or other property is sold by or on behalf of the auditee to any specified on during the previous year for consideration which is less than adequate | Yes/No | If yes amou in Rs. |
| (g) | | ther any income or property of the auditee is diverted during the previous year in favour of any field person | Yes/No | If yes amou in Rs. |
| (h) | | ther any funds of the auditee are, or continue to remain, invested for any period during the previous in any concern in which any specified person has a substantial interest | Yes/ No | If yes amore in Rs. |
| 30. | provi | ether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth iso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of violation | Yes/No | Amount in |
| | (a) | Income of the auditee has been applied, other than for the objects of the trust or institution. | Yes/No | Amount in |
| | (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 |
| | (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 |
| | (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 |
| | (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 |
| | (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 | |
| 31. | (23C | ther there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause of of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been need as an application of income and the amount of such depreciation? | Yes/No | If yes spec the amount |
| 32. | | ther the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or oter XVII-BB | (If yes, TDS/TCS/ TDS/TCS a | fill Scheo Interest s applicable) |

| Schedules to | Schedules to fill as may be applicable < refer to instructions> Form 10BB | | | | | | | |
|----------------------------------|---|-------------------|------------------|--------------------------------------|--------------------------------------|------------------------|-------------------------------------|--|
| | Schedule TDS disallowable: Details of amounts inadmissible and 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 p | ayment on whic | ch tax is not de | ducted | | | | | |
| Date of Payment dd/mm/yyyy | Amount of payment (in Rs.) | Nature of pay | ment | Name of payee | PAN or Aadhar of payee, if available | Address of paye | Address of payee | |
| (1) | (2) | (3) | | (4) | (5) | (6) | | |
| (b) Details of p section 139 | ayment on which | ch tax has been | deducted b | ut has not been paid (| on or before the due d | ate specified in s | ub- section (1) of | |
| 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) | |

| | Schedule $40A(3)$: Details of amount is disallowable under thirteenth proviso to section $10(23C)$ or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section $40A$ | | | | | | | | |
|--------|--|---------------------------|---------------------------|------|-----------------------------|---------|--|--|--|
| S. No. | Date of payment | Amount of payment (In Rs) | Nature of payment (In Rs) | | Details of payee | | | | |
| | | | | Name | PAN or Aadhar, if available | Address | | | |
| | | | | | | | | | |

| Schedule $40A(3A)$: Details of Amount disallowable under thirteenth proviso to section $10(23C)$ or sub-section (1) of section 11 read with sub-section (3A) of section $40A$ | | | | | | | |
|--|-----------------|--------|--------|------|-----------------------------|---------|--|
| S. No. | Date of payment | Amount | Nature | | Details of payee | | |
| | | | | Name | PAN or Aadhar, if available | Address | |
| | | | | | | | |

| Schedule T | DS/TCS | | | | | | | | |
|---|---------|-------------------------|--|--|--|---|--|---|--|
| Tax deduction and collection account number (TAN) | Section | Nature of payment | Total amount of payment or receipt of the nature specified in column (3) | Total amount on which tax was required to be deducted or collected out of (4) | Total amount on which tax was deducted or collected at specified rate out of (5) | Amount of tax deducted or collected out of (6) | Total amount on which tax was deducted or collected at less than specified rate out of (7) | Amount of tax deducted or collected on (8) | Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8) |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |

| Schedule Statement of TDS | Schedule Statement of TDS or TCS | | | | | | | | |
|---|----------------------------------|-------------------------|----------------------------------|--|--|--|--|--|--|
| Tax deduction and collection account number (TAN) | Type of Form | Due date for furnishing | Date of furnishing, if furnished | Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported | | | | | |
| (1) | (2) | (3) | (4) | (5) | | | | | |

| Schedule Interest on TDS/TCS | | | |
|---|--|--------------------------------|---------------------------|
| Tax deduction and collection account number (TAN) | Amount of interest under section 201(1A) or 206C(7) is payable | Amount paid out of column (2). | Date of payment of amount |
| (1) | (2) | (3) | (4) |

Notes to Form 10BB

- 1. 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 shall be referred as "auditee" in this form;
- 2. **Any person referred to in sub-section (3) of section 13 shall be referred as specified person in this form;
- *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 subrule (3) of rule 17AA;
- 4. #In serial number 9(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 5% or more of shareholding | 8 |
| (9) | Office Bearer (s) | 9 |
| (10) | Others | 10 |

5. ##In serial number 9(a), in column (5), and in serial number 9(b), in column (4) for unique identification number and if code, the following should be filled:

(c) 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 |

(d) 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 |

6. ^In serial number 28, 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 | 2 |
| | total contribution up to the end of the relevant previous year exceeds fifty thousand rupees; | |
| (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 |

[Notification No. 7/2023 [F. No.370142/47/2023-TPL]

VIPUL AGARWAL, Director (Tax Policy and Legislation Division)

Note. - The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) *vide* notification number S.O. 969(E), dated the 26th March, 1962 and was last amended *vide* notification number G.S.R. 95 (E), dated 14th February, 2023.