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											
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	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/notification	n which	tee under the Incor are valid during istration/approval	the previous	
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				(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/ granted/R	egistration can	Registration celled)	(dd/m	nm/yyyy)		

	13.	(i)			auditee has been granted provisional registration or provisional approval, whether ave commenced during the previous year (i) , date of commencement of activities (ii) , diverging the previous year (iii) of Yes/No (iii) of Yes/No											
ties		(ii)									d	d m	m y	у у у		
Commencement of activities		(iii)	claus	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	lo		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)					
ıd	14.	(i)					r documents have be bed under rule 17A			in the form	Yes/N	Ю				
ts an		(ii)			•	•	ks of account and o	-	•							
of accoun maintair		S. No	Natur Book Acco	re 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 NoteS</refe 		(Yes/No) System, (Yes/No) Fegstered office (Yes/No) Place Address of such (Yes/No) Place Date of decisio intimation to n by Assessing Officer that ement books of to keep accounts are accoun kept at such t at place under such place proviso to subplace TAA Place TAA Place											
Ц		(1)	(2)		(3) (4) (5) (6) (7)											
	15.	Where —	e, in an	ny 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				
ıblic		(B)					from such activity v					%	28/No			
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 1	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)	1	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			I	f yes, then p	rovide the	following d	letails of the busines	s undertaking:								
taki						ess Undertal	king									
nder	47	(ii)														
ess U	17.		Ĺ	note^>												
Business Undertaking			(total ir	come of t	the auditee a	ndertaking for the properties per sub-section (4	4) of section 11				Amoun	t in Rs	S.		
			(ndertaking for the production (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			I				letails of such busin	ess:				Yes/No)			
ss Incid		(ii)			of Busine	ess										
ss I Obj		` '			ess Code	1 1 0	, , ,		1 '			37 27				
sine							dental to the attains				>	Yes/No				
Bu							dental to the attainn ousiness during the p		as of the	auditee		Yes/No		1		
			1 (c) 11011ts	ana ganis	anom met	rusiness during the p	nevious year				Amoul	111 IVS			

	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	anaaifu 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(vi)+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)	artistic or historic interest										
				(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 court 12 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)			ted to be applied in any preceding year under clause (2) of to sub-section (1) of section 11 during any earlier previous year +Electronic modes (Rs.) (Rs.) Other than Electronic modes (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.) < Fill Schedule Corpus>										
Application		(E)			Borrowed fund +Electronic modes (Rs.) (Rs.) (Rs.) (Rs.) (Rs.) (Rs.) Corpus> Corpus Cor										
		(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	Whether 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)	b-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	1	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 > Yes/No < If yes, fill Schedule SP-e1/e2 > Yes/No < If yes, fill Schedule SP-e1/e2 > Yes/No < If yes, fill Schedule SP-e1/e2 > No If yes, fill Schedule SP-e1/e2 > No If yes, fill Schedule SP-e1/e2 > No If yes, fill Schedule SP-e1/e2 > No If yes, fill Schedule SP-e1/e2 No If yes, fill Schedule SP-e1/e2 > No If yes, fill Schedule SP-e1/e2 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	Yes/No cether any income or property of the auditee is diverted during the previous year in favour of any specified person 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	oe lent, to the	specified perso	n during the
S. No.	Name of specified person	PAN of specified person	De	etails		Details of Second	urity	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 asset		is, or cont made availab of specified	r which asset inues to be, ole for the use person during ious 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	f Co	nsideration						
	person	person			ft)	Value			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 I interest	chedule 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 pro	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		Mode of Repayment			
S.No	Name	PAN, if available	Address	Loan or deposit or any specified advance	Amount	Please specify mode of receipt [by Cheque or bank draft or use of electronic clearing system through a bank account or any other]	Whether Account payee, if by cheque or bank draft?	Whether squared up?	Maximum amount outstanding	By cheque or Bank draft or use of electronic clearing system through a bank account or nay other mode	Whether Account Payee if by cheque or bank draft?	

	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	a in 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.		f the aud								Society	/ Co	npany	Others
Legal	8.				lished under an ins	strument?				Yes/No	<u>-</u>	-		<u>+</u>
	9.	(a)		ing Council/ Di	irector (s)/ shareho	Author (s)/ Found olders holding 5% o						-		
		Name person	of R	elation refer note#>	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Coo		Addre ss			is any change in previous year of		If yes, specify the change
		(1)	(2	2)	(3)	(4)	(5)		(6)	(7)				(8)
ment		(b)	details o	of the natural p	In case if any of spersons who are be	the persons [as moners (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)
J	10.	(i)		the auditee ha	is been granted pro	visional registratio	` ′	. ` ′	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	inswer to 10(i)	is yes, whether app	olication for registra	ation un	der sect	tion sub-	clause (iv)	Yes/No		· ·	- 1
Comme			of clau	ise (ac) of sub	o-section (1) of sec (C) of section 10 ha	tion 12A or appr	oval uno	der clau	ıse (iii) o	f the first				
O		(iv)	If yes i	n 10(iii) above	e, the date of applica	ation for registratio	n or app	roval			d d	d m n	n y	у у у
ooks r n	11.	(i)			account and other at such place as pro					n the	Yes/No	0		
ere b othe bee		(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 following	ng details regardin	g any pla	ace othe	er than the	registered	place wh	nere the bo	oks of	account
Plac count nents			(a)		ch place where the	books are maintain	ed							
ls of f acc		•	(b)	Date of decisi	on by management	to keep account at	such pla	ice				dd/mm/y	ууу	
Detai od de			(c)	Date of intima sub-rule (3) of	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	e has filed For	m No. 10BD for th	e previous year <	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	auditee	for the	previous	year		(Amount	in Rs.)
Voluntary contributions	14.	Donati	ons not	reported in For	rm No 10BD/ Not re	equired to fill Form	No. 10	BD				Amount i	n Rs.	
ibut	15.	Total v	oluntary	contributions	received by the aud	ditee during the pre	vious ye	ear [13+	-14)]			Amount i	n Rs.	
ontr	16.	Total F	Foreign (Contribution or	at of the total volun	tary contributions s	stated in	15				Amount i	n Rs.	
ury c	17.	Volunt	ary Con	tribution formi	ing part of corpus (v	which are included	in 15)					Amount i	n Rs.	
unta	18.		_		e @30% under sec							Amount i	n Rs.	
Vol	19.	Applic		tside India for	which approval as p		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 pre	vious v	ear [15-(17+18+19)1		Amount i	n Rs.	
	21.		-		contributions derive						-	Amount i		

		(vi)	Repayment of loan	s application during that previous year or borrowing during the previous year which was earlier applied and not claimed ing 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 o	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.