

ITR-7, 10B & 10BB PRACTICAL ASPECTS

PRESENTED BY:

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ITR-7

Who should File ITR 7?

Every person claiming exemption u/s 11 & 12. **(u/s 139(4A))**

The Chief executive officer of every political party claiming exemption u/s 13A **(u/s 139(4B))**

Section 139(4C): Every—

- (a) [research association] referred to in clause (21) of section 10;
- (b) news agency referred to in clause (22B) of section 10;
- (c) association or institution referred to in clause (23A) of section 10;
- [(ca) person referred to in clause (23AAA) of section 10;]
- (d) institution referred to in clause (23B) of section 10;

e) fund or institution referred to in **sub-clause (iv)** or trust or institution referred to in **sub-clause (v)** or any university or other educational institution referred to in **[sub-clause (iiiab) or] [sub-clause (iiiad) or sub-clause (vi)]** or any hospital or other medical institution referred to in **[sub-clause (iiiac) or] 1[sub-clause (iii ae) or sub-clause (via)]** of clause (23C) of section 10;

[(ea) Mutual Fund referred to in clause (23D) of section 10;

(eb) securitisation trust referred to in clause (23DA) of section 10;

[(eba) Investor Protection Fund referred to in clause (23EC) or clause (23ED) of section 10;

(ebb) Core Settlement Guarantee Fund referred to in clause (23EE) of section 10;]

(ec) venture capital company or venture capital fund referred to in clause (23FB) of section 10;]

(f) trade union referred to in sub-clause (a) or association referred to in sub-clause (b) of clause (24) of section 10;

[(fa) Board or Authority referred to in clause (29A) of section 10;]

[(g) body or authority or Board or Trust or Commission (by whatever name called) referred to in clause (46) of section 10;

(h) infrastructure debt fund referred to in clause (47) of section 10,]

Section 139(4D): Every university, college, or other institution referred to in clause (ii) & (iii) of section 35 (1)

Key Focus of our session - 139(4A) and 139(4C)

Section 139(4A):

- Applicable to trusts or institutions.
- If total income exceeds the maximum amount not chargeable to income tax, **without considering the provisions of sections 11 and 12**, filing of return is mandatory.

Section 139(4C):

- Applicable to funds, institutions, trusts, universities, educational institutions, hospitals, or medical institutions.
- If total income exceeds the maximum amount not chargeable to income tax, **without considering provisions of clause (23C) of section 10**, filing of return is mandatory.

Two Regimes for Exemption:

First Regime: Covers funds, institutions, trusts, universities, educational institutions, hospitals, or medical institutions under sub-clauses (iv), (v), (vi), or (via) of clause (23C) of section 10. Income should be applied for the **specific objects** for which the fund, institution, trust, university, educational institution, hospital, or medical institution was established.

Second Regime: Covers trusts or institutions registered under section 12AA/12AB of the Act, where exemptions are given based on the application of income for religious or charitable purposes. Income must be applied for **religious or charitable purposes** to qualify for exemptions.

Applicability of 10B/10BB

Who should File Form 10B?

1. As per the rule 17B “The total income of trust or institution **without giving effect** to the provisions of section 11 and 12 of the Act / as per rule 16(CC), if the total income such fund institution, trust, or university or other educational institution or hospital or other medical institution **without giving effect** to the provisions of sub-clauses (iv),(v),(vi) and (via) of Section 10(23C) **exceeds 5 core rupees during the previous year**”
2. Such Institution as referred to in section 11 and 12 OR under section 10(23C) has received **any foreign contribution** during the previous year .
3. Institution as referred to in section 11 and 12 OR under section 10(23C) has **applied any part of its income outside India during** the previous year

If above conditions not satisfied, **file form 10BB**

How to compute threshold limit of Rs 5 Cr?

Include the following

- Corpus donation
- Foreign contribution
- Interest accrued on foreign contribution
- Any other income derived from foreign contribution
- Any fees / fees charged by any educational institution and other institutions
- Any contribution received from any agent of foreign source towards fee or cost

ITR 7 contains 2 Parts (Part A and Part B)

- **Part A** - Out of 29 Clauses, Clause A(1) to A(21) contains Information like Basic details, legal details, object wise details, management details, registration details, Clause A(27) deals with audit details and some other important information regarding applicability of proviso to Sec.2(15), Sec. 13(10) and Schedule I to Schedule SH and,
- **Part B** - is the Statement of Income. It contains Part B1, Part B2 & Part B3.
- **Form 10B contains 49 clauses and many sub clauses under each clause and 29 schedules**

- In clauses of Form 10B, it is required to report itemized details within each specified item. However, in Form 10BB, only the gross amount needs to be reported, e.g., under Section 115BBI
- Form 10 B contains basic details, legal details, registration details, management details, object wise detail and commencement of activities details, while, registration & object details does not form part of Form 10BB.

FORM ITR-7 IMPORTANT CLAUSES

PART A-GEN

CLAUSE (A23) TO (A26)

(A23)	I	Where, in any of the projects/institutions run by you, one of the charitable purposes is advancement of any other object of general public utility then-						
	a	i	Whether there is any activity in the nature of trade, commerce or business referred to in proviso to section 2(15)?		Y e s	√	N o	
		ii	If yes, then percentage of receipt from such activity vis-à-vis total receipts					
	b	i	whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)?		Y e s	√	N o	
		ii	If yes, then percentage of receipt from such activity vis-à-vis total receipts					
	ii	If 'a' or 'b' is YES, the aggregate annual receipts from such activities in respect of that institution						
	S l.	Name of the project/Institution					Amount of aggregate annual receipts from such activities	

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

First Proviso to Section 2(15): Advancement of any other object of general public utility is not considered a charitable purpose if it involves:

- Any activity in the nature of trade, commerce, or business.
- Any service related to trade, commerce, or business, for a cess, fee, or other consideration.
- Regardless of how the income from such activities is used, applied, or retained.

Conditions:

- The activity is conducted while **actually carrying out the advancement of the general public utility.**
- The aggregate receipts from such activities during the previous year **do not exceed 20% of the total receipts** of the trust or institution for that year.

(A24)	<p>i Is there any change in the objects/activities during the Year on the basis of which approval/registration/provisional registration was granted?</p> <p>i If yes, please furnish following information:-</p> <p>A date of such change (DD/MM/YYYY)</p> <p>B whether an application for fresh registration/provisional registration has been made in the prescribed form and manner within the stipulated period of thirty days as per Clause (ab) of sub-section (1) of section 12A / Sub-clause (v) of Clause (ac) of sub-section (1) of section 12A</p> <p>C whether fresh registration / provisional registration has been granted under section 12AB</p> <p>D date of such fresh registration/ provisional registration (DD/MM/YYYY)</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
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Clause No (A24) – Is there any change in the Objects /activities?

Section 12A(1)(ab) requires after granting registration, it has adopted or undertaken any modification of the object which do not conform to the conditions subject to which registration granted **an application has to be made in the prescribed form and manner within a period of 30 days** as prescribed in clause 12A(1)(ac)(v).

(A25)	Is this your first return	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
(A26)	Whether provisions of twenty second proviso to Section 10(23C) or Section 13(10) are applicable?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	If "Yes", please furnish below information, whether:	
(a)	Provisions of proviso to clause (15) of section 2 are applicable	<input type="checkbox"/> Yes <input type="checkbox"/> No

Clause No (A26)-Whether provisions of twenty second proviso to Section 10(23C) or Section 13(10) are applicable?

If Yes,

(a) Provisions of proviso section 2 (15) are applicable? (Y/N)

(b) Conditions specified in clause (a) of tenth proviso to 10(23C) / sub clause (i) of clause (b) of sub clause (1) of section 12A have been violated. (**Maintenance of books of account and other document** prescribed in Rule 17AA).? (Y/N)

(c) Conditions specified in clause (b) of tenth proviso to 10 (23C)/ sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated (regarding audit)? (Y/N)

(d) Conditions specified in twentieth proviso to 10(23C)/ clause (ba) of sub-section (1) of section 12A have been violated? (Y/N)

Section 13(10) attracts where the provision of section 10(8) are applicable. Section 13(8) **operates to exclude any income** if the provisions of the first proviso to clause (15) of Section 2 become applicable.

If the provisions of proviso 18 are applicable and /or if they violates the condition specified under the 10th & 22nd proviso of section 10(23C), **the income of the trust shall be computed according to the Part B3 of Part B.**

IMPORTANT SCHEDULES IN THE ITR AND THEIR APPLICABILITY IN FORM 10B & 10BB

<u>ITR</u>							
<u>Schedule I</u>		Details of amounts accumulated / set apart within the meaning of section 11(2)) or in terms of third proviso to section 10(23C)/10(21) read with section 35(1).					
Year of accumulation (F.Yr.)	Amount accumulated in the year of accumulation	Purpose of accumulation	Amount applied for charitable/ religious/Scientific research/ social science or statistical research purposes upto the beginning of the previous year	Balance	Amount taxed in any earlier assessment year(s)	Balance available for application	Amounts applied for charitable or religious /Scientific research/ social science or statistical research purpose during the previous year out of previous years' accumulation
(1)	(2)	(3)	(4)	(5)=(2-4)	(6)	(7)=(5-6)	(8)
2018-19	NIL		NIL	NIL	NIL	NIL	NIL
2019-20	NIL		NIL	NIL	NIL	NIL	NIL
2020-21	NIL		NIL	NIL	NIL	NIL	NIL
2021-22	NIL		NIL	NIL	NIL	NIL	NIL
2022-23	NIL		NIL	NIL	NIL	NIL	NIL
2023-24	NIL		NIL	NIL	NIL	NIL	NIL
Total	NIL		NIL	NIL	NIL	NIL	NIL

The objective of the Schedule I in ITR is to compute the income chargeable to tax under section 11(3) to the deemed income under section 11(3).

10B Schedule -AC

Schedule AC: The details of accumulation																
S. No.	Year of accumulation (F.Y.)	Date of furnishing Form 10 dd/mm/yyyy	Amount accumulated in the year of accumulation	Purpose of accumulation	Amount applied for charitable or religious purposes up to the beginning of the previous year	Balance to be applied (3)-(5)	Amount taxed in any earlier assessment (Fill schedule ACA)	Balance available for application (6)-(7)	Amounts applied for charitable or religious purposes during the previous year out of previous years' accumulation	Amount applied for purposes other than the purpose for which such accumulation was made (if applicable)	Amount credited or paid to any trust or institution registered under section 12AB or approved under sub-clauses (iv) or (v) or (vi) or (via) of clause (23C) of section 10 (if applicable)	Balance amount available for application (8) - (9) - (10) - (11)	Amount invested or deposited in the modes specified in section 11(5) out of (12)	Amount invested or deposited in the modes other than specified in section 11(5) out of (12) (if applicable)	Amount which is not utilised during the period of accumulation (if applicable)	Amount deemed to be income within the meaning of sub-section (3) of section 11 (if applicable) (10)+(11)+(14)+(15)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Provide dropdown															


Deemed income U/S 11(3) = (9+10+13+14)

SECTION 11(2)

Where **85% of income is not applied to charitable or religious purposes** in the specified manner, the charitable trust or institution may accumulate or set apart either the whole or part of its income for future application for such purposes in India. Such income so accumulated or set apart **will not be included** in the total income of the trust or institution in the year of receipt of income.

The following points should be noted-

1. For this purpose, such trust or institution will have to specify, by means of a notice to Assessing officer in **Form No.10 the purposes and period** for which the income is accumulated or set apart.
- 2..The above notice in Form No 10 should be uploaded electronically at least 2 months prior to the due date specified under section 139(1) but now, CBDT has vide circular No:6/2023 dated 24/05/2023 had clarified that it shall not be denied to the trust as long as the statement in form No.10 is **furnished on or before due date of furnishing return of Income.**
- 3.In case Form No.10 is not filed before this date, then the benefit of accumulation is not available and such income will **be taxable at the applicable rate.**
- 4.Income can be accumulated for a period not exceeding 5 years. In computing period of 5 years, the period during which the income could not be applied for the purposes for which it is accumulated or set apart, due to an order of injunction of any court, shall be excluded.

5. The money so set apart or accumulated should be invested/ deposited in any one or more of the modes or forms **specified in section 11(5)**.
 6. The benefit of accumulation is not available if return of income is **not furnished before the due date of filing return** of income.
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CONSEQUENCE OF DEFAULT

In case of default, such income will be chargeable to tax u/s 11(3), if it;

- a) is **applied for purpose other than charitable or religious purposes** or ceases to be accumulated or set apart for application thereto, or
- b) **ceases to remain invested or deposited** in any forms or modes specified in section 11(5)
- c) **is not utilised for the purpose for which it is so accumulated** or set apart during the period of 5 years
- d) is which, for it is **credited or paid** to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution.

In case of failure to apply income due to an **unavoidable circumstances**, the assessing officer, may on the receipt of an application from the person in receipt of income, allow such income to be applied for such other charitable /religious purposes in India as are in conformity with the objects of the trust/institution.

The Assessing officer **shall not allow application of such income of any corpus donation** made to trust/institution except in the case of dissolution.

10B Schedule -DI

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

10B - Schedule DI

As per clause 2 of the Explanation 1 of Section 11(1)

If income applied falls short of 85%

- a) For the reason that the whole or any part of income has not been received during that year, OR
- b) Any other reason,

The following income shall be deemed to be applied

Case A: So much of the income applied in India during the previous year in which income is received or during the previous year immediately following as does not exceed the said amount.

Case B: So much of the income applied in India during the previous year immediately following the previous year in which the income was derived as does not exceed the said amount.

ITR Schedule J

Schedule J

Statement showing the funds and investments as on the last day of the previous year [to be filled by assesses claiming exemption u/s 11 and 12 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via)]

A1 Details of corpus												
	Corpus Donation	Opening Balance as on 01.04.2023 (corpus not applied till 31.03.2023)	Received/Treated as corpus During the year	Applied during the year	Amount invested Or deposited back in to corpus (which was earlier applied and not claimed as application) where application from corpus is made on or after 01.04.2021.	Financial year in which (4) was applied Earlier	Total amount invested or deposited back in to corpus	Closing Balance as on 31.03.2024	Invested in modes specified in section 11(5) as on 31.03.2024	Amount taxed in assessment year 2023-24	Invested in modes other than specified in section 11(5) as on 31.03.2024	
		(1)	(2)	(3)	(4)	(6)	(5)	(7)=(1+2+5-3)	(8)	(9)	(10)=7-8-9	
(i)	Representing donations received for the renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020	NIL	NIL	NIL	NIL	2021-22	NIL	NIL	NIL	NIL	NIL	
(ii)	Other than (i) above received on or after 01.04.2021	NIL	NIL	NIL	NIL	2021-22	NIL	NIL	NIL	NIL	NIL	
(iii)	Other than (i) and (ii) above	NIL	NIL	NIL	NIL	2021-22	NIL	NIL	NIL	NIL	NIL	
	Total	NIL	NIL	NIL	NIL		NIL	NIL	NIL	NIL	NIL	

Schedules to fill as may be applicable < refer to instructions> Form 10B

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

Classification of Corpus Donations:

- i. **Renovation/Repair Donations:** Contributions for the renovation or repair of places of worship as notified under Section 80G(2)(b) on or 01.04.2020 (e.g., mosques, temples, gurudwaras, churches).
- ii. Other than (i) above received on or after 01.04.2021.
- iii. Other than (i) and (ii) above.

Explanation 4: Corpus donations are not considered income under Section 11(1)(d) as long as they are deposited in one of the specified modes under Section 11(5). Therefore, **any application of funds from the corpus is not treated as an application** of income. Consequently, the exemption is not available either under Section 11(1)(d) or by way of application. However, according to the first proviso to Explanation 4, the exemption benefit is available in the financial year in which the amount, or a part of it, is **reinvested or deposited back into one or more of the forms/modes specified under Section 11(5)** for the corpus.

Depositing back of **corpus and repayment of loan** will not be considered as application unless the following additional following requirements are satisfied at the time of **initial utilisation** of corpus fund or utilisation of loan or borrowings

- Such application should **not be in the form of corpus donation** to another trust.
- **TDS** should be deducted on such application
- If payment (or aggregate of payments) made to a person in a day exceeds **Rs. 10,000/-** and is made in a specified mode.
- Carry forward and set off of excess application is not allowed.
- Application is allowed in the year in which it is actually **invested or deposited back**.
- Application should not **directly or indirectly benefit** any specified person
- Application **should be in India** except with the approval of the board.

Such depositing back should be made within a **period of 5 years from the end of the previous year** in which such application was made from the corpus.

Loans and Borrowings

A2 Details of loan and borrowings							
	Opening Balance As on 01.04.2023	Loan & Borrowings taken for applications towards objectives during the year	Applied for the objects of the trust or institution during the year	Amount of repayment of loan or borrowing during the year (which was earlier applied and not claimed as application) where application from any loan or borrowing is made on or after 01.04.2021.	Financial year in which (4) was applied earlier	Total Repayment of loan or borrowing during the year	Closing Balance as on 31.03. 2024 (1+2-6=7)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	NIL	NIL	NIL	NIL		NIL	NIL

Schedule LB: Details of Loan and Borrowing							
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)	

10B - Schedule LB

Non-Consideration as Application: Application from Loans or borrowings are not considered as an **application of income** for charitable or religious purposes.

Repayment as Application: If a loan or borrowing is repaid from the income of a subsequent year, it will be treated as an application of income in the year of repayment, provided repayment occurs within 5 years from the end of the year in which the loan was originally used.

Pre-April 1, 2021 - Loans/Borrowings/Corpus: For loans and borrowings/Corpus **before 01.04.2021**, repayment or reinvestment into the corpus does not qualify as an application for charitable or religious purposes.

Schedule VC

Voluntary Contributions (to be mandatorily filled in by all persons filing ITR-7)

A Domestic Contribution (Other than anonymous donations taxable u/s 115BBC)

i Corpus donation (Aia +Aib)

Ai **NIL**

a Corpus representing donations received for the renovation or repair of places notified u/s 80G(2)(b)

Aia **NIL**

b Corpus other than above

Aib **NIL**

ii Other than corpus donation

(a) Grants Received from Government

Aiaa **NIL**

(b) Grants Received from Companies under Corporate Social Responsibility

Aiab **NIL**

(c) Other specific grants

Aiac **NIL**

(d) Other Donations

Aiid **NIL**

(e) Total

Aiae **NIL**

iii Voluntary contribution Domestic (Ai + Aiae)

Aiii **NIL**

B Foreign contribution (other than anonymous donations taxable u/s 115BBC)

i Corpus donation (Bia + Bib)

Bi **NIL**

a Corpus representing donations received for the renovation or repair of places notified u/s 80G(2)(b)

Bia **NIL**

b Corpus other than above

Bib **NIL**

ii Other than corpus donation

Bii **NIL**

iii Foreign contribution (Bi + Bii)

Biii **NIL**

iv Specify the purpose for which foreign contribution has been received

21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >			Yes/No	
22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year			(Amount in Rs.)	
23.	Donations not reported in Form No. 10BD /Not required to fill Form No. 10BD				
	(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G		Amount in Rs.	
	(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G)		Amount in Rs.	
	(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(a)	Cash donations exceeding Rs. 2000	Amount in Rs.
			(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction	Amount in Rs.
			(c)	Others < Specify the nature>	Amount in Rs.
			(d)	Total (a)+(b)+(c)	Amount in Rs.
	(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No. 10BD		Amount in Rs.	
	(v)	Donations received in kind		Amount in Rs.	
	(vi)	Anonymous Donations referred to in section 115BBC			
		(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC		Amount in Rs.
		(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC		Amount in Rs.
		(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC		Amount in Rs.
(d)		Other anonymous donations taxable @ 30 % under section 115BBC		Amount in Rs.	
(e)	Total (a+b+c+d)		Amount in Rs.		
(vii)	Any other voluntary contribution not part of Form No. 10BD	<Please specify the nature>	Amount in Rs.		
(viii)	Total donation not reported in Form No. 10BD [23(i)+23(ii)+23(iii)(d) +23(iv)+23(v)+23(vi)(e)+23(vii)]			Amount in Rs.	

24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]	Amount in Rs.
25.	Total foreign contribution out of the total voluntary contributions stated in 24	Amount in Rs. < Fill Schedule FC>
26.	Voluntary Contribution forming part of corpus (which are included in 24)	Amount in Rs.
	(A) Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11	Amount in Rs. < Fill Schedule Corpus>
	(B) Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11	Amount in Rs. < Fill Schedule Corpus>
27.	Voluntary Contributions required to be applied by the auditee during the previous year [24-{23(vi)(d)+26A+ 26B }]	Amount in Rs.

In Form 10B – Clause 21 to 27

In Form 10BB- Clause 12 to 20

For Donations, the reporting starts from whether the auditee has filed form 10BD for the PY (Clause 21) and ends with Contributions required to applied by the auditee during the PY (Clause 27)

Schedule A

Amount applied to stated objects of the trust/institution during the previous year from all sources referred to in C1 to C7 of this table- [to be filled by assessee claiming exemption u/s 11 and 12 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via)]

A	Application towards the stated objects of the trust/institution			Amount		
				Revenue	Capital	Total
1	Donation(s) made to trust or institution(s) registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via)– Other than Corpus (100% of donations made need to be entered here)	1	NIL	NIL	NIL	
1a	85% of the donation(s) made to trust or institution(s) registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via)– Other than Corpus	1a	NIL	NIL	NIL	
2	Religious	2	NIL	NIL	NIL	
3	Relief of poor	3	NIL	NIL	NIL	
4	Educational	4	NIL	NIL	NIL	
5	Yoga	5	NIL	NIL	NIL	
6	Medical relief	6	NIL	NIL	NIL	
7	Preservation of environment	7	NIL	NIL	NIL	
8	Preservation of monuments etc.	8	NIL	NIL	NIL	
9	General public utility	9	NIL	NIL	NIL	
10	Application which cannot be specifically identified under 1 to 9 above	10	NIL	NIL	NIL	
11	Cost of new asset for claim of Exemption u/s 11(1A) (restricted to the net consideration)	11	NIL	NIL	NIL	
12	Total (A1a to A11)	A12	NIL	NIL	NIL	
B	Expenditure not allowed as application, other than application out of source of fund at C2 to C7 (B1 + B2 + B3 + B4+B5+B6+B7+B8) Note: Amount entered in Sl. No. B should be out of Sl. No. A	B	NIL	NIL	NIL	
1	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) towards Corpus	1	NIL	NIL	NIL	
2	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) other than towards corpus in case of donations out of accumulated income	2	NIL	NIL	NIL	
3	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) not having same objects	3	NIL	NIL	NIL	
4	Donation to any person other than trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via)	4	NIL	NIL	NIL	
5	Application outside India for which approval as per proviso to section 11(1)(c) is obtained	5	NIL	NIL	NIL	
6	Application outside India for which approval as per proviso to section 11(1)(c) is not obtained	6	NIL	NIL	NIL	
7	Applied for any purpose beyond the objects of the trust or institution	7	NIL	NIL	NIL	

	8	Any other disallowable application	8	NIL	NIL	NIL
C	Source of fund to meet revenue and capital application in Row A (to the extent amount at Sl. No. C2 to C7 is included in Sl. No. A12)		C	NIL	NIL	NIL
	1	Income derived from the property/income earned during previous year (Excluding corpus)	1	NIL	NIL	NIL
	2	Income accumulated as under section 11(2) or third proviso to section 10(23C) in earlier years	2	NIL	NIL	NIL
	3	Income deemed to be applied in any preceding year under clause 2 of explanation 1 of section 11(1) (applicable only when exemption is claimed u/s 11 and 12)	3	NIL	NIL	NIL
	4	Income of earlier years upto 15% accumulated or set apart	4	NIL	NIL	NIL
	5	Corpus	5	NIL	NIL	NIL
	6	Borrowed Fund	6	NIL	NIL	NIL
	7	Any other (Please specify)	7	NIL	NIL	NIL
						NIL
D	Total Amount applied during the previous year [A12-B-C2-C3-C4-C5-C6-C7]		D	NIL	NIL	NIL
E	Amount which was not actually applied during the previous year out of D (if it is included in Sl. No. A12)		E	NIL	NIL	NIL
F	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year		F	NIL	NIL	NIL
G	Total amount to be allowed as application (G=D-E+F)		G	NIL	NIL	NIL

Form 10B Clause 31

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

(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person								
	S.No.	Name of person to whom amount paid or credited	PAN of such person	Amount of application (Rs)	Mode of application			TDS	
					+Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total	Whether any TDS has been deducted Yes/No	Section under which TDS has been deducted
(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]							Amount in Rs.	
(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year							Amount in Rs.	
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]							Amount in Rs.	
(vi)	Bifurcation of application in 31(v) into Revenue or Capital							Amount in Rs.	
	(a)	Revenue						Amount in Rs.	
	(b)	Capital						Amount in Rs.	
(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.							Amount in Rs. < fill Schedule Corpus>	
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year during that previous year.							Amount in Rs. < fill Schedule LB>	
Amount to be disallowed from application									
(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40							Amount in Rs. < fill schedule TDS>	
(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A							Amount in Rs. < fill schedule 40A(3)/schedule 40A(3A)>	
(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards Corpus							Amount in Rs.	
(xii)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act not having							Amount in Rs.	

Subclauses Explained

Clause 31(i) - Object wise application indicating mode of payment either Electronic or other than Electronic Mode

Clause 31(ii) - Payment to any person **exceeding Rs. 50 Lakhs**, with details indicating PAN, Amount ,mode of payment etc

Clause 31(iii) to 31(viii) -Amount not actually paid, actually paid, bifurcation into Revenue or Capital, allowable amount Invested or deposited back in Corpus and repayment of Loan or borrowing .

Clause 31(ix) to 31(xxi) -**Amount to be disallowed-** 40(a)(ia),40(3)/3A, Donation towards corpus, not having same objects, Donation to any other person, Application outside India having approval / not having approval, Applied beyond the objects, any other disallowance.

Any amount paid or credited other than corpus donation to other trust or institution registered under section 12 AA/ 12 AB as the case may be shall be treated as application only to the extent of **85% of such amount**

Schedule 115BBI Specified income of certain institutions under section 115BBI

	Particulars		Amount
1	Deemed income referred in Explanation 4 to the third proviso to section 10(23C) or section 11(3)	1	NIL
2	Deemed income referred under section 11(1B)	2	NIL
3	Income which is deemed to be income under the twenty-first proviso to Section 10(23C) or which is not excluded from the total income as per section 13(1)(c)	3	NIL
4	Income which is not exempt under section 10(23C) on account of violation of clause (b) of the third proviso of section 10(23C) or which is not excluded from the total income as per section 13(1)(d)	4	NIL
5	Income which is not excluded from the total income as per section 11(1)(c)	5	NIL
6	Income accumulated or set apart in excess of fifteen per cent of the income where such accumulation is not allowed under any specific provision of this Act;	6	NIL
7	Total (total of Sl. No. 1 to 6)	7	NIL

Form 10B Clause 33

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

Accreted Income

Accreted Income means the amount by which the aggregate FMV of the total assets of the specified person exceeds the total liability of the such specified person computed in accordance with the method of valuation., as may be prescribed and will be charged to tax at MMR.

Under what circumstances is Accreted Income determined?

A Specified person has:

1. converted in to any form which is not eligible for grant of registration u/s 12AA OR 12AB OR approval u/s 10 (23C) (iv), (v),(vi) And (via)
2. merged with any entity other than an entity other than an entity which is a trust or institution having objects similar to it and registered u/s 12AA or 12AB or approved u/s 10 (23C) (iv), (v),(vi) And (via)
3. failed to transfer upon dissolution all its assets to any other specified person within a period of 12months from the end of the month in which the dissolution take place.

Schedule 115TD		Accreted income under section 115TD (Applicable if exemption claimed u/s 11 and 12 or 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via)				
1	Aggregate Fair Market Value (FMV) of total assets of specified person				1	NIL
2	Less: Total liability of specified person				2	NIL
3	Net value of assets (1 – 2)				3	NIL
4	(i)	FMV of assets directly acquired out of income referred to in section 10(1)	4i	NIL		
	(ii)	FMV of assets acquired during the period from the date of creation or establishment to the effective date of registration/provisional registration/approval u/s 12AB or 2nd Proviso to section 10(23C), if benefit u/s 11 and 12 or section 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) respectively not claimed during the said period	4ii	NIL		
	(iii)	FMV of assets transferred in accordance with third proviso to section 115TD(2)	4iii	NIL		
	(iv)	Total (4i + 4ii + 4iii)		4iv		
5	Liability in respect of assets at 4 above				5	NIL
6	Accreted income as per section 115TD [3 – (4iv – 5)]				6	NIL
7	Additional income-tax payable u/s 115TD at maximum marginal rate				7	NIL
8	Interest payable u/s 115TE				8	NIL
9	Specified date u/s 115TD				9	
10	Additional income-tax and interest payable				10	NIL
11	Tax and interest paid				11	NIL
12	Net payable/refundable (10 – 11)				12	NIL
Sl. No	Name of Bank and Branch	BSR Code	Date(s) of deposit of tax on accreted income	Serial number of challan	Amount deposited	

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

Consequence of Specified Violations

Cancellation of Registration

If registration or provisional registration has been granted, it may be subject to cancellation if the Principal Commissioner or Commissioner notices one or more specified violations or reference is received from the (AO) or case is selected based on the risk management strategy after following the below mentioned process

Process for Cancellation:

- The Principal Commissioner or Commissioner will call for relevant documents or information.
- An inquiry will be conducted to determine whether any specified violations have occurred.
- A written order for cancellation will be issued if **violations are confirmed, but only after providing the trust or institution with a reasonable opportunity to be heard**

PART-B

Part B - TI

STATEMENT OF INCOME FOR THE PERIOD ENDED ON 31ST MARCH 2024

Part B1 - Applicable if exemption is being claimed u/s 11 and 12 or 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) and where Part B3 is not applicable.

1	Voluntary Contributions and anonymous donations taxable u/s 115BBC (Other than Corpus) [(C- Ai-Bi + E) of Schedule VC]	1	NIL
2	Voluntary contribution forming part of corpus other than anonymous donations taxable u/s 115BBC [(A + B) of schedule Part B-TI -Part B1]	2	NIL
A	Corpus representing donations received for the renovation or repair of places notified u/s 80G(2)(b) [Aia +Bia of Schedule VC]	A	NIL
B	Corpus other than above [Aib +Bib of Schedule VC]	B	NIL
3	Aggregate of income referred to in sections 11, 12 and sections 10(23C)(iv), 10(23C)(v), 10(23C)(vi) and 10(23C)(via) derived during the previous year excluding Voluntary contribution included in 1 and 2 above (10 of Schedule AI)	3	NIL
4	Amount eligible for exemption under section 11(1)(c)	4	NIL
A	Approval number given by the Board	A	
B	Date of approval by board	B	
5	Income to be applied [1+3-4-(A1-A1a of Schedule A)]	5	NIL
6	Application of income for charitable or religious purposes or for the stated objects of the trust/institution:-		
i	Amount applied during the previous year [Excluding application from borrowed fund, deemed application, previous year accumulation upto 15% etc, i.e. not from the income of prev. year] [Sr. no. G from Schedule A]	6i	NIL
ii	Repayment of loan during the previous year [Sr.no. 4 of table A2 of Schedule J]	6ii	NIL
iii	Amount applied during the previous year- invested or deposited back into specified mode of Corpus fund (disallowed earlier on application of fund for object of trust/institution) invested or deposited back, into one or more of the forms or modes specified in Section 11(5) maintained specifically for such corpus, from the income of that year and to the extent of such investment or deposit [Sr.no. 4 of table A1 of Schedule J]	6iii	NIL
iv	Amount deemed to have been applied during the previous year as per clause (2) of Explanation to section 11(1)< Col 2 of Schedule D for FY 2023-24 >	6iv	NIL
A	If (iv) above applicable, whether option Form No. 9A has been furnished to the Assessing Officer		<input type="checkbox"/> Yes <input type="checkbox"/> No
B	If yes, date of furnishing Form No. 9A (DD/MM/YYYY)		<input type="text"/>

vi	Amount in addition to amount referred to in(v) above, accumulated or set apart for specified purposes if all the conditions in section 11(2) and 11(5) or third proviso to section 10(23C) are fulfilled <Col 2 of Schedule I for FY 2023-24>	6vi		NIL
	A If (vi) above applicable, whether option in Form No. 10 has been furnished to the Assessing Officer	A		
	B If yes, date of furnishing Form No. 10	B		
vii	Total [6i +6ii+6iii+6iv+6v+6vi]	6vii		NIL
7	Additions			
i	Income chargeable under section 115BBI < Total of Sl. No 7 of Schedule 115BBI>	7i		NIL
ii	Income in respect of which exemption under section 11 is not available being anonymous donation (Diii of schedule VC)	7ii		NIL
iii	Income chargeable under section 12(2)	7iii		NIL
iv	Amount disallowable under section 11(1) r.w.s 40(a)(ia) or 10(23C) r.w.s 40(a)(ia)	7iv		NIL
v	Amount disallowable under section 11(1) r.w.s 40A(3)/(3A) or 10(23C) r.w.s 40A(3)/(3A)	7v		NIL
vi	Income as per Explanation 3B in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to section 11(1) read with section 80G(2)(b)	7vi		NIL
vii	Income as per Explanation 1B in case of violation of clause (a) or (b) or (c) or (d) of Explanation 1A to section 10(23C) read with section 80G(2)(b)	7vii		NIL
viii	Any other income on which exemption is not allowable under the Income-tax Act	7viii		NIL
ix	Total [7i + 7ii+7iii+7iv+7v+7vi + 7vii + 7viii]	7ix		NIL
8	Income chargeable u/s 11(4)	8		NIL
9	Gross income after Exemption u/s 11/10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) [(5-6vii)+7ix+8]	9		NIL
10	Income not forming part of item no.9 above			
i	Income from house property [3 of Schedule HP] (enter nil if loss)	10i		NIL
ii	Profits and gains of business or profession [as per item No. D 48 of schedule BP]	10ii		NIL
iii	Income under the head Capital Gains			
	A Short term	10iiiA		
	Ai Short-term chargeable @ 15% (9ii of item E of schedule CG)	Ai		NIL
	Aii Short-term chargeable @ 30% (9iii of item E of schedule CG)	Aii		NIL
	Aiii Short-term chargeable at applicable rate (9iv of item E of schedule CG)	Aiii		NIL
	Aiv Short-term chargeable at special rates in India as	..		----

Av	Total Short-term (Ai + Aii + Aiii + Aiv) (enter nil if loss)	Av	NIL
B	Long term	10iiiB	
Bi	Long-term chargeable @ 10% (9vi of item E of schedule CG)	Bi	NIL
Bii	Long-term chargeable @ 20% (9vii of item E of schedule CG)	Bii	NIL
Biii	Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)	Biii	NIL
Biv	Total Long-term (Bi + Bii + Biii) (enter nil if loss)	Biv	NIL
C	Sum of Short-term/Long-term capital gains (Av+Biv) (enter nil if loss)	10iiic	NIL
D	Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)	10iiid	NIL
E	Total capital gains (C+D)	10iiie	NIL
iv	Income from other sources [as per item No. 9 of Schedule OS]	10iv	NIL
v	Total (10i+10ii+10iiie+10iv)	10v	NIL
11	Gross Income [9+10]	11	NIL
12	Losses of current year to be set off against 10v (total of 2xiv, 3xiv and 4xiv of Schedule CYLA)	12	NIL
13	Total Income (11 - 12)	13	NIL
14	Income which is included in 13 and chargeable to tax at special rates (total of col. (i) of schedule SI)	14	NIL
15	Anonymous donations, included in 13, to be taxed under section 115BBC @ 30% (Diii of schedule VC)	15	NIL
16	Specified income chargeable u/s 115BBI, included in 13, to be taxed @ 30% (Sl. No 7 of Schedule 115BBI)	16	NIL
17	Aggregate income to be taxed at normal rates (13-14-15-16)	17	NIL

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QUESTIONS?

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THANK YOU

Feel free to reach me at, +91 9447418108 or camathewpm@gmail.com if you have any queries