‘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 sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

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

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

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

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

(a) …….

(b) ..……..

(c) ..……..

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

(i) in the case of the balance sheet, of the state of affairs of the above named * fund or trust or institution or university or other educational institution or hospital or other medical institution as on _____;and

(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on ……..

subject to the following observations/qualifications—

(a) …….

(b) ..……..

(c) ..……..

The prescribed particulars are annexed hereto.

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.

ANNEXURE
Statement of particulars

Basic Details	1.	PAN of the auditee	A B C D E 1 2 3 4 F
	2.	Name of the auditee	
	3.	Assessment Year	
	4.	Previous Year	d d m m y y y y To d d m m y y y y
	5.	Registered Address of the auditee	
	6.	Other addresses, if applicable	< refer note*>
Legal	7.	Type of the auditee	Trust ☐ Society ☐ Company ☐ Others ☐
	8.	Whether the auditee is established under an instrument?	Yes/No

Registration Details

9. Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act
(details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)

Section under which registered/provisionally registered or approved/ provisionally approved /notified (refer note **)	Date of registration/provisional registration or approval/ provisionally approval/ notification (dd/mm/yyyy)	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration//provisional registration/approval/provisional approval/notification is effective (dd/mm/yyyy)
(1)	(2)	(3)	(4)	(5)

Management

10. (a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year

Name of person	Relation < refer note#>	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Code < refer note##>	Address	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year

Sl. No.	Name	Unique Identification Number	ID code < refer note##>	Address	Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Objects

11.	Objects of the auditee			Refer Note$
12.	(i)	Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?		Yes/No
	(ii)	If yes, please furnish following information:-		
	(A)	date of such modification/ adoption (DD/MM/YYYY)		
	(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	Date of Registration or cancellation based on such application	URN of such registration
		(Pending/ Registration granted/Registration cancelled)	(dd/mm/yyyy)	

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

S.No	Date of Application	Status of registration in pursuance to application	Date of Registration /Cancellation based on such application	URN of such registration
		(Pending/ Registration granted/Registration cancelled)	(dd/mm/yyyy)	

Details of Place where books of accounts and other documents have been maintained	14.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee	Yes/No
		(ii)	Provide the following details of the books of account and other documents	

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

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

S.No	Name of Project/ Institution	Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)
Total		

Business Undertaking	17.	(i)		Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11	Yes/No
		(ii)		If yes, then provide the following details of the business undertaking:	
			(a)	Nature of Business Undertaking	
			(b)	Business Code	
			(c)	Whether separate books of account have been maintained for the business undertaking <refer note^>	Yes/No
			(d)	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	Amount in Rs.
			(e)	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11	Amount in Rs.
Business Incidental to Objects	18.	(i)		Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be	Yes/No
		(ii)		If yes, then provide the following details of such business:	Yes/No
			(a)	Nature of Business	
			(b)	Business Code	
			(c)	Whether separate books of account have been maintained for the business <refer note^>	Yes/No
			(d)	Whether the business is incidental to the attainment of the objects of the auditee	Yes/No
			(e)	Profits and gains from the business during the previous year	Amount in Rs.

TDS on receipts	19.	Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q :									
		S. No.	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Category of income/receipt			Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10 (Yes/No)
								Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

	20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.			Yes/No
Voluntary contributions	21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >			Yes/No
	22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year			(Amount in Rs..)
	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.

Income to be applied	28.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)									Amount in Rs.
	29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11									Amount in Rs. < Fill Schedule Int App>
	30.	Income required to be applied in India by the auditee during the previous year [27+28-29]									Amount in Rs.
Application of Income	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 sections 11 or 12 of the Act towards Corpus								Amount in Rs.
		(xii)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having								Amount in Rs.

				same objects		
		(xiii)		Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act		Amount in Rs.
		(xiv)		Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained		Amount in Rs.
		(xv)		Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained		
		(xvi)		Applied for any purpose beyond the objects of the auditee		Amount in Rs.
		(xvii)		Any other disallowance (Please specify)		Amount in Rs.
		(xviii)		Total allowable application [{31(v)+31(vii)+31(viii) – {31(ix) to 31(xvii) }]		Amount in Rs.
		(xix)		Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11		Amount in Rs. < fill Schedule DI>
		(xx)		Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11		Amount in Rs. < fill Schedule AC>
		(xxi)		Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income		Amount in Rs.
	32.	Taxable Income [30- {31(xviii) to 31(xxi)}]				Amount in Rs.
Section 115BBI		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.
			(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	Yes/No	Amount in Rs.
			(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	Yes/No	Amount in Rs.
			(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	Yes/No	Amount in Rs.
			(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	Yes/No	Amount in Rs.
		(c)	(i)	Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	Yes/No	Amount in Rs.
			(ii)	Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	Yes/No	Amount in Rs.
		(d)		Whether the auditee has any income accumulated or set apart in excess of fifteen per cent. of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	Yes/No	Amount in Rs.
		(e)		Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	Yes/No < If yes fill schedule Int App>	Amount in Rs.
	34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC				Amount in Rs.
Other Income	35.	**Other Income**				Amount in Rs.
		(a)		Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	Yes/No	Amount in Rs.
		(b)		Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section		Amount in Rs. < Fill Schedule Corpus>

			80G	
		(c)	Income as per *Explanation* 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (a) or (b) or (c) or (d) of *Explanation* 1A to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G	Amount in Rs < Fill Schedule Corpus>
		(d)	Income chargeable under sub-section (4) of section 11	Amount in Rs.

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

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

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

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

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

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

Person referred to in 13(3)	41.	Details of specified person* as referred to in sub-section (3) of section 13					
		Code of Person referred to in sub-section (3) of section 13 <Refer Note^^>	Name of such person	PAN of such person	Aadhar number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
	42.	**Details of transactions referred to in section 13 (2)**					
	(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both					Yes/No < If yes, fill Schedule SP-a>
	(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;					Yes/No < If yes, fill Schedule SP-b >
	(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;					Yes/No < If yes, fill Schedule SP-c >
	(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;					Yes/No < If yes, fill Schedule SP-d >
	(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate;					Yes/No < If yes, fill Schedule SP-e1/e2 >
	(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;					Yes/No < If yes, fill Schedule SP-f1/f2 >
	(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person					Yes/No < If yes, fill Schedule SP-g >
	(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.					Yes/No < If yes, fill Schedule SP-h >

Specified Violation	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>
	44.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?		Yes/No	If yes specify the amount
	45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?		Yes/No	Amount in Rs.
	46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?		Yes/No	Amount in Rs. (If yes, fill Schedule 269SS)
	47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?		Yes/No	Amount in Rs. (If yes, fill Schedule 269ST)
	48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?		Yes/No	Amount in Rs. (If yes, fill Schedule 269T)
	49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?		Yes/No	(If yes, fill Schedule TDS/TCS/ Statement of TDS/TCS/ Interest on TDS/TCS as applicable)

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 into corpus (which was earlier applied and not claimed as application if such 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.

(i) Representing donations received for the renovation or repair of places notified under 80G(2)(b) on or after 01.04.2020											Yes/ No	Yes/ No	Yes/ No	Yes/ No
(ii) – Other than (i) above received on or after 01.04.2021														
(iii) Other than (i) and (ii) above														

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

Schedule LB: Details of Loan and Borrowing						
Opening balance as on 1st 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)

Schedule Int App: Details of income applied outside 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 approval for application outside India has been taken		
								Approval number	General/ special	Date of approval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

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 clamied, 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)
Dropdowns to be provided			*Dropdowns to be provided*						

Schedule DA: Details of accumulated income taxed in earlier assessment years as per sub-section (1B) of section 11					
	Assessment year in which the amount referred to in column (4) of schedule DI was taxed Dropdowns to be provided last five previous years beginning from the previous year preceding the current previous year				
Year of accumulation (F.Y.)	Yyyy – yyyy	Yyyy – yyyy	Yyyy – yyyy	Yyyy – yyyy	Yyyy – yyyy
Dropdowns to be provided for last five previous years beginning from the current previous year Yyyy – yyyy					
Total					

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 purpose 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															

	for the last seven financial years															
	Total															

Schedule ACA: Details of accumulated income taxed in earlier assessment years under sub-section (3) of section 11					
	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	Yyyy – yyyy	Yyyy – yyyy
Dropdowns to be provided for last five previous years beginning from the current previous year Yyyy – yyyy					
Total					

Schedule SP-a: Whether any part of income or property of the auditee is lent, or continues to be lent, to the specified person during the previous year?									
S. No.	Name of specified person	PAN of specified person	Details		Details of Security			Details of 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 security	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)

Schedule SP-b: Details of land, building or other property of the auditee which is, or continues to be, made available during the previous year for use of the specified person, during the previous year :											
S. No.	Name of specified person	PAN of specified person	Details of asset		Duration for which asset is, or continues to be, made available for the use of specified person during the previous year,		Details of rent for the previous year		Details of other compensation for the previous year		
			Nature of asset	Address	From dd/mm/yyyy	To dd/mm/yyyy	Amount of rent	Adequate rent	Nature	Amount of compensation	Adequate compensation
(1)	(2)	(3)	(4) < land/ building/ other property >	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Schedule SP-c: Details of salary, allowance or otherwise which is paid to the specified person out of the resources of the auditee for services rendered by him during the previous year						
S. No.	Name of specified person	PAN of specified person	Nature of services rendered by specified person	Details of payment for the previous 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 are made available to the specified person during the previous year?									
S. No.	Name of specified person	PAN of specified person	Details of services		Details of remuneration for the previous year		Details of compensation for the previous year		
			Nature of services made available	Value of services made available (In Rs.)	Actual amount of remuneration for the service	Adequate remuneration for the service	Nature of compensation for the service	Actual amount of compensation for the service	Adequate compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Schedule SP- e 1 : Details of any share, security is purchased by or on behalf of the auditee from the specified person during the previous year?													
S. No.	Name of specified person	PAN of specified person	Nature of property purchased	Details of Shares or Security					Details of other property being movable				
				Name of the company/ concern of which the shares are purchased	Number of shares purchased during the previous year	Price of each share/security	Total consideration paid share or security	Adequate consideration for shares or security	Nature of property	Number of property purchased	Price of property	Total consideration paid for property during the previous year	Adequate Consideration
			< Share/ Security/ Other Property >										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

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

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. No.	Name of specified person	PAN of specified person	Nature of property sold	Details of Shares or Security					Details of Other Property being Movable				
				Name of the Company or Concern of which the shares are sold	Number of shares sold during the previous year	Price of each share or security	Total consideration share /security	Adequate consideration for share or security	Nature of movable property	Number of movable properties sold	Price of movable property	Total consideration for property during the previous year	Adequate consideration
			<Share/ Security/										

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

Schedule SP- f 2: Details in case of other property being immovable:

S. No.	Name of specified person	PAN of specified person	Type of asset	Address of property	Area (in Sq ft)	Stamp Duty Value	Details of Consideration	
							Amount of consideration for asset	Adequate consideration for asset
			< 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 that 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 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.)	duration of investment during the previous year			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
				From dd/mm/yyyy		To dd/mm/yyyy						
	< Company/ Others>											

Schedule 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 sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40:					
(a) Details of payment on which tax is not deducted					
Date of payment dd/mm/yyyy	Amount of payment (in Rs.)	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5)	(6)

(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139							
Date of Payment Dd/mm/yyyy	Amount of payment (in Rs.)	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

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)/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 269SS: Details of loan or deposit or any specified sum taken, exceeding the limit specified in section 269SS during the previous year									
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?											
	Details of Payee			Details of Transaction					Mode of Repayment		
S.No	Name	PAN, if available	Address	Loan or deposit or any specified advance	Amount	Please specify mode of receipt [by Cheque or bank draft or use of electronic clearing system through a bank account or any other]	Whether Account payee, if by cheque or bank draft?	Whether squared up?	Maximum amount outstanding	By cheque or Bank draft or use of electronic clearing system through a bank account or nay other mode	Whether Account Payee if by cheque or bank draft?

Schedule 269T: Details of repayment of any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?											
	Details of Payee			Details of Transaction						Mode of Repayment	
S.No	Name	PAN, if available	Address	Loan or deposit or any specified advance	Amount	Please specify mode of receipt [by cheque or Bank draft or use of electronic clearing system through a bank account or any other]	Whether Account payee, if by cheque or bank draft?	Whether Squared up?	Maximum amount outstanding	By cheque or Bank draft or use of electronic clearing system through a bank account or nay other mode	Whether account payee if by cheque or bank draft?

Schedule TDS/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

(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 - 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 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

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

(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;