

F No 370142/6/2019-TPL  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

\*\*\*\*\*

New Delhi, May 21, 2019

**Subject: Amendment of Form No 10B of the Income-tax Rules, 1962- Draft notification for inputs from stakeholders and the general public - reg.**

Section 12A of the Income-tax Act, 1961 (the Act) provides for conditions for applicability of sections 11 and 12 of the Act. One such condition under clause (b) of sub-section (1) thereof is that where the total income of the trust or institution computed without giving effect to section 11 and 12 exceeds the maximum amount not chargeable to income-tax in any previous year, its accounts for that year have been audited by an accountant as defined in the *Explanation* below sub-section (2) of section 288.

1.1 It further provides that the person in receipt of said income furnishes along with the return of income for the relevant assessment year the report of such audit in the prescribed form duly signed and verified by such accountant and setting forth such particulars as may be prescribed.

2. Accordingly, vide Income-tax (2<sup>nd</sup> Amendment) Rules, 1973 wef April 1, 1973 rule 17B and Form 10B were inserted to the Income-tax Rules, 1962 (the Rules) for this purpose. Rule 17B of the Rules provide that said report of audit of the accounts of a trust or institution shall be in Form No. 10B. The Form No 10B besides providing the Audit Report provides for filing of "Statement of particulars" as Annexure.

3. As the rule and form were notified long ago, there is a need to rationalise them to align with the requirements of the present times.

4. In view of the above, the rule and form are proposed to be amended by way of substituting,-

- (a) Rule 17B with a new rule 17B; and
- (b) Form No 10B with a new Form No 10B.

5. The draft notification proposing the above amendments is enclosed and it is requested from the **stakeholders and general public to provide inputs electronically at the email address, niraj.kumar82@nic.in, latest by June 5, 2019.**

Encl: As above.

  
21-05-2019  
(Niraj Kumar)

Joint Commissioner of Income-tax (OSD) (TPL)-I

Tel No: 011-2309 5468

E-mail: Niraj.kumar82@nic.in

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
CENTRAL BOARD OF DIRECT TAXES

**NOTIFICATION**

New Delhi, May ....., 2019

**INCOME-TAX**

**SO (E).** ..... In exercise of the powers conferred by the first proviso to clause (b) of sub-section (1) of section 12A read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. (1) These rules may be called the Income-tax (...<sup>th</sup> Amendment) Rules, 2019.  
(2) They shall come into force from the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 1962 (hereafter referred to as the principal rules), for 'rules 17B', the following rule shall be substituted, namely:—

**“Report of audit of accounts and the particulars to be furnished under clause (b) of sub-section (1) of section 12A.**

17B. The report of audit of the accounts of the trust or institution and the particulars required to be furnished under clause (b) of sub-section (1) of section 12A, shall be in Form No. 10B.”.

3. In the principal rules, in Appendix II,-  
(i) for 'Form No 10B', the following Form shall be substituted, namely:—

**“FORM No. 10B**

**(See rule 17B)**

**Audit Report to be furnished under clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961**

1. \*I/ we have examined the \*statement of affairs/ balance sheet as on, ....., and the \*income and expenditure/ profit and loss account for the period beginning from ..... to ending on ....., attached herewith, of ..... (Name), ..... (Address), .....(Permanent Account Number).
2. \*I/ we certify that the \*statement of affairs/ balance sheet and the \* income and expenditure/ profit and loss account are in agreement with the books of account maintained at the head office at .....and \*\* .....branches.
3. (a) \*I/ we report the following observations/ comments/ discrepancies/ inconsistencies; if any:

(b) Subject to above, -

(A) \*I/ we have obtained all the information and explanations which, to the best of \*my/ our knowledge and belief, were necessary for the purpose of the audit.

(B) In \*my/ our opinion, proper books of account have been kept by the head office and branches of the trust or institution so far as appears from \*my/ our examination of the books.

(C) In \*my/ our opinion and to the best of \*my/ our information and according to the explanations given to \*me/ us, the said accounts, read with notes thereon, if any, give a true and fair view:-

(i) in the case of the \*state of the affairs/ balance sheet, of the trust or institution as at 31st March; and

(ii) in the case of the \* income and expenditure/ profit and loss account account of the \*profit/ loss or \*surplus/ deficit of the trust or institution for the year ended on that date.

4. The statement of particulars required to be furnished is enclosed as Annexure.

5. 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 said Annexure are true and correct subject to following observations/ qualifications, if any:

- a. ....
- b. ....
- c. ....

\*\*\* (Signature and stamp/Seal of the signatory)

Place: .....

Name of the signatory .....

Date: .....

Membership No. ....

Full address .....

Notes:

1. \*Delete whichever is not applicable.
2. \*\*Mention the total number of branches.
3. \*\*\*This report has to be signed by person eligible to sign the report as per the provisions of section 12A of the Income-tax Act, 1961.
4. The person, who signs this audit report, shall indicate reference of his membership number/ certificate of practice number/ authority under which he is entitled to sign this report.

ANNEXURE  
Statement of Particulars

<b>A. Details of Registered Office</b>	<b>PAN</b>										<b>Name of the Trust/ Institution (Auto populated)</b>														
	A	B	C	D	E	1	2	3	4	F															
	<b>Flat / Door / Block No</b>					<b>Name of Premises / Building / Village</b>					<b>Road / Street</b>					<b>Post Office</b>									
	<b>Area / Locality</b>					<b>Town/City/District</b>					<b>PIN Code</b>					<b>State(Select)</b>					<b>Country(Select)</b>				
	<b>Office Phone No. with STD Code/ Mobile No. 1</b>										<b>Fax No. with STD Code/ Mobile No. 2</b>														
	<b>Email Address 1</b>																								
	<b>Email Address 2</b>																								

<b>B. Legal Status</b>	<p><b>(i) Please specify whether the Trust/ Institution is- (select any one)</b></p> <p><input type="radio"/> constituted as Public Trust under _____ (please specify name of Act under which constituted as a Public Trust)</p> <p><input type="radio"/> registered under the Societies Registration Act, 1860 (21 of 1860) or under any law corresponding to that Act in force in any part of India _____ (please specify name of the law under which registered)</p> <p><input type="radio"/> registered under section 8 of the Companies Act, 2013 (18 of 2013) or under section 25 of the Companies Act, 1956 (1 of 1956)</p> <p><input type="radio"/> Others (please specify) _____</p> <p><b>(ii) Details of creation and registration under the relevant law:</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">S No</th> <th style="width: 15%;">Date of creation</th> <th style="width: 30%;">Registration or Incorporation Number</th> <th style="width: 10%;">Date</th> <th style="width: 25%;">Authority Granting Registration</th> <th style="width: 10%;">Remark, if any</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>																				S No	Date of creation	Registration or Incorporation Number	Date	Authority Granting Registration	Remark, if any						
	S No	Date of creation	Registration or Incorporation Number	Date	Authority Granting Registration	Remark, if any																										

<b>C. Registration Details</b>	<b>Details of registration under section 12A/ 12AA of the Income-tax Act, 1961:</b>																			
	S No	Registration Number	Date of Registration	Authority Granting Registration	Remark, if any															

<b>D. Purpose &amp; Objects</b>	1a.	<p>Please specify the objects of the Trust/ Institution (please select at least one):</p> <table style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Religious Activity  <input type="checkbox"/> Relief of the poor  <input type="checkbox"/> Education  <input type="checkbox"/> Yoga                 </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Medical relief  <input type="checkbox"/> Preservation of environment (including watersheds, forests and wildlife)  <input type="checkbox"/> Preservation of monuments or places or objects of artistic or historic interest  <input type="checkbox"/> Advancement of any other object of general public utility                 </td> </tr> </table>																			<input type="checkbox"/> Religious Activity <input type="checkbox"/> Relief of the poor <input type="checkbox"/> Education <input type="checkbox"/> Yoga	<input type="checkbox"/> Medical relief <input type="checkbox"/> Preservation of environment (including watersheds, forests and wildlife) <input type="checkbox"/> Preservation of monuments or places or objects of artistic or historic interest <input type="checkbox"/> Advancement of any other object of general public utility														
	<input type="checkbox"/> Religious Activity <input type="checkbox"/> Relief of the poor <input type="checkbox"/> Education <input type="checkbox"/> Yoga	<input type="checkbox"/> Medical relief <input type="checkbox"/> Preservation of environment (including watersheds, forests and wildlife) <input type="checkbox"/> Preservation of monuments or places or objects of artistic or historic interest <input type="checkbox"/> Advancement of any other object of general public utility																																		
1b.	<p>In case of "advancement of any other object of general public utility", please provide following:</p> <p>(i) Whether it involves the carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration? <span style="float: right;">Yes/ No</span></p> <p>(ii) Whether the activity is undertaken in the course of actual carrying out of such advancement of any other object of general public utility? <span style="float: right;">Yes/ No</span></p> <p>(iii) Details of receipts:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="width: 5%;">S No</th> <th rowspan="2" style="width: 15%;">Total Receipts of the Trust/ Institution</th> <th colspan="3" style="width: 50%;">Details of Aggregate Receipts from activities</th> <th rowspan="2" style="width: 10%;">Percentage to Total Receipts</th> <th rowspan="2" style="width: 10%;">Remarks, if any</th> </tr> <tr> <th style="width: 30%;">Trade, Commerce or Business</th> <th style="width: 15%;">Service in relation thereto</th> <th style="width: 5%;">Total</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>																			S No	Total Receipts of the Trust/ Institution	Details of Aggregate Receipts from activities			Percentage to Total Receipts	Remarks, if any	Trade, Commerce or Business	Service in relation thereto	Total							
S No	Total Receipts of the Trust/ Institution	Details of Aggregate Receipts from activities			Percentage to Total Receipts	Remarks, if any																														
		Trade, Commerce or Business	Service in relation thereto	Total																																

<b>E. Details of Modification of Objects</b>	<b>Details of Modification of Objects</b>																							
	1.	(i) Whether the Trust/ Institution has adopted or undertaken modification of its objects which do not conform to the conditions of registration?										Yes/ No												
		(ii) If yes, please provide the date of said modification.										D	D	M	M	Y	Y	Y	Y	Y	Y			
		(iii) Date of application for fresh registration under section 12A(1)(ab).										D	D	M	M	Y	Y	Y	Y	Y	Y			
		(iv) Details of application:-																						
Status (Pending/ Approved/ Rejected)					Registration Number, if approved					Date of Registration/ Rejection					Authority passing the Order					Remark, if any				

F. Details of Income & Application	1.	Amount of income derived from property held under trust							
	2.	Details of voluntary contributions to the trust or institution during the previous year including voluntary contribution under section 12:							
			Corpus			Others			Total
	Cash	Kind	Total	Cash	Kind	Total	(3)+(6)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)		
	2a.	Details of voluntary contributions out of the above which are anonymous donations under section 115BBC:							
			Total Donations (in Rs)	Total Anonymous Donations (in Rs)	Amount exempt under 115BBC(2)(a) (in Rs)	Amount exempt under 115BBC(2)(b) (in Rs)	Total (2)-(3)-(4)	Amount chargeable at MMR under 115BBC	
			(1)	(2)	(3)	(4)	(5)	(6)	
2b.	(i) Whether the trust or institution is registered under the FCRA, 2010?						Yes/ No		
(ii) If yes, please provide the following details:									
(a) Details of registration:									
Registration No		Date of registration							
D	D	M	M	Y	Y	Y	Y		
(b) Details of foreign contribution received during the previous year:									
S No	Name of the Donor	Address of the Donor			Country Code	Amount (In Rs)			
2c	(i) Whether the trust or institution is registered under section 80G?						Yes/ No		
(ii) If yes, please provide the details of certificates issued under section 80G as under:									
S No	Details of the Donor			Amount of Donation (In Rs)					
	Name	PAN	Address	Corpus	Non-Corpus	Total			
3.	Amount of income of the previous year applied to charitable or religious purposes in India during that year.								
4.	Amount of income derived from property held under trust wholly for charitable or religious purposes, accumulated or set apart being upto fifteen per cent thereof for application in India, [clause (a) of section 11(1)]								
5.	Amount of income derived from property held under trust in part only for charitable or religious purposes, created before the commencement of this Act, finally set apart being upto fifteen per cent thereof for application in India [clause (b) of section 11(1)]								
6.	Details of amount of income applied outside India [section 11(1)(c)]:								
		S No	Amount	Nature of charitable purpose	Country of application	Whether exempt? (Yes/ No)	If Exempt		
							Approval Number	General/ Special	
								Date of Approval	
G. Compliance to Conditions	1.	(i) Whether option under clause (2) of Explanation 1 to section 11(1) exercised?						Yes/ No	
	(ii) If yes, amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.								
	2.	(i) Whether any corpus donation has been made during the year, not allowable as per Explanation 2 to section 11(1) to other trusts or institutions and claimed as application?						Yes/ No	
(ii) If yes, please provide the details of the donee as under:									
		Name		PAN		Amount			
3.	Details of deemed to be income of the previous year under section 11(1B) <b>(to be activated only if option under clause (2) of Explanation 1 to section 11(1) exercised in earlier years):</b>								
		FY for which the option exercised	Amount (Rs)	Deemed to be income			Reasons		

G. Compliance to Conditions	4.	Amount of income, in addition to the amount referred to in items 3 and 4 of F. above, accumulated or set apart for specified purposes under section 11(2), if any.					
	5.	Whether the amount of income mentioned in item 4 above has been invested or deposited in the manner laid down in section 11(2)(b) ?			Yes/ No		
	5a.	If not, please specify the amount not so invested.					
	6.	(i) Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year, [compliance with section 11(3)]-					
		S No	Description	Yes/ No	Amount, if yes		
		(a)	is applied to purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto				
		(b)	ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5)				
		(c)	is not utilized for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of that sub-section or in the year immediately following the expiry thereof				
	7.	(d) is credited or paid to any trust or institution registered under section 12AA 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					
		(i) Whether any income invested or deposited in accordance with the provisions of clause (b) of sub-section (2) of section 11 could not be applied for the purpose for which it was accumulated or set apart?			Yes/ No		
(ia) If yes, please specify whether the application in this regard was made to the Assessing Officer in this behalf for allowing to apply the same for other charitable or religious purpose in India in conformity with the objects of the trust?			Yes/ No				
(ib) In case of the application having been made to the Assessing Officer, please provide the details of the same as under:							
	S No	Date of Application	Status of Application	Details of Order	Remark, if any		
				Number	Date	Decision	

  

H. Details of Business	1.	(i) Whether within the meaning of section 11(4), any business undertaking is held as "property held under trust"? Yes/ No				
		(ii) If yes, please provide the following:				
		(a) Nature of Business:				
		(b) Whether separate books of account maintained?	Yes/ No			
	(c) If yes, please provide amount of profit/ loss.					
	<b>Attach Balance Sheet, Profit &amp; Loss Account and Audit Report in Form 3CA/ 3CB as applicable (e-filing utility to provide upload facility).</b>					
	2.	(i) Whether within the meaning of section 11(4A), there is any income of the trust or institution, being profits and gains of business? Yes/ No				
		(ii) If yes, please provide the following:				
		(a) Whether the business is incidental to the attainment of the objectives of the trust or the institution?	Yes/ No			
		(b) Nature of Business:				
(c) Whether separate books of account maintained in respect of such business?		Yes/ No				
(d) If yes, please provide amount of profit/ loss.						
<b>Attach Balance Sheet, Profit &amp; Loss Account and Audit Report in Form 3CA/ 3CB as applicable (e-filing utility to provide upload facility).</b>						
3.	Accounting Policy					
	(i) Method of accounting employed during the previous year:					
	(ii) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. Yes/ No					
	(iii) If answer to (ii) above is in the affirmative, give details of such change, and the effect thereof on the income/ profit or loss.					
	S No	Particulars	Increase in Profit (Rs)	Decrease in Profit (Rs)		
	(iv) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified (ICDS) under section 145 (2)? Yes/ No					
	(v) If answer to (iv) above is in the affirmative, give details of such adjustments as under:					
	ICDS	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)	Net Effect (Rs.)	Disclosure
	ICDS I	Accounting Policies				
ICDS II	Valuation of Inventories					
ICDS III	Construction Contracts					
ICDS IV	Revenue Recognition					
ICDS V	Tangible Fixed Assets					
ICDS VI	Changes in Foreign Exchange Rates				NA	
ICDS VII	Governments Grants					
ICDS VIII	Securities				NA	
ICDS IX	Borrowing Costs					
ICDS X	Provisions, Contingent Liabilities and Contingent Assets					
		<b>Total</b>				

<b>I. Other Conditions</b>	1.	(i) Voluntary contribution received in kind but not converted into investments in the specified modes u/s 11(5) within the time provided:							
		S No	Name and address of the donor	Value of Contribution / donation	Value of Contribution applied to object	Amount out of (3) invested in modes prescribed under section 11(5)	Balance to be treated as income under section 13(1)(d)		
		(1)	(2)	(3)	(4)	(5)	(6)		
			Total						
		(ii) Details of funds invested/ deposited in modes other than those specified in section 11(5) during the previous year, if any:							
	S No	Name of the investee/ depositor	Address of the investee/ depositor	Date of Investment	Amount of investment	Income from investment			
2.	(i) Whether there is any claim of depreciation or otherwise in respect of any asset, acquisition of which has been claimed as an application of income has been made in terms of section 11(6)?								
						Yes/ No			
	(ii) If yes, please specify the amount of said depreciation.								
3.	(i) In view of provisions under section 11(7), please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1) and clause (23C) thereof] during the previous year?								
						Yes/ No			
	(ii) If yes, the amount of deduction so claimed.								
<b>J. Cases in which section 11 not to apply [13(1) (a) &amp; (b)]</b>	1.	(i) In view of provisions under section 13(1)(a), please specify whether there is any part of income of a trust for private religious purposes which does not enure for the benefit of the public?							
							Yes/ No		
		(ia) If yes, please provide the following:							
		Nature of Application			Amount				
2.	(i) In view of provisions under section 13(1)(b), please specify whether the trust or institution is created or established for the benefit of any particular religious community or caste after the commencement of the Act?								
						Yes/ No			
<b>K. Details of specified persons and beneficial Owners</b>	1.	(i) Details of persons referred to in sub-section (3) of section 13 (specified person) anytime during the previous year:							
		S No	Clause	Name	PAN	Aadhaar No. (if allotted)	Address	Remark	
			Clause (a)						
			Clause (b)					Amount of contribution	
			Clause (c)						
			Clause (cc)						
			Clause (d)					Relation	
		Clause (e)					Substantial Interest		
	2.	(i) Particulars of persons who were beneficial owners of the trust or the institution, directly or indirectly, at any time during the previous year:							
		S No	Name	Address	PAN (if any)		Aadhar (optional)		
<b>L.. Cases in which section 11 or 12 not to apply [13(1) (c)]</b>	1.	(i) In view of the provisions under section 13(1)(c), please specify whether the trust or institution created or established before or after commencement of this Act?							
							Before/ After		
		(ii) Whether any part of income enures directly or indirectly for the benefit of the specified person under the terms of the trust or the rules governing the institution?							
							Yes/ No		
	(iia) If yes, please provide the following details:								
	S No	Name of the Specified Person			PAN	Nature of Benefit	Amount		
	(iii) Whether any part of income or any property of the trust or the institution has been used or applied directly or indirectly for the benefit of the specified person during the previous year?								
					Yes/ No				
(iiia) If yes, please provide the following details:									
S No	Name of the Specified Person	PAN	Nature of Benefit	Amount	If in compliance with a mandatory term of the trust or a mandatory rule governing the institution				
							Yes/ No		





S. Deemed Use/ Application [13(2)(g)]	1.	(i) Whether any income or property of the trust or institution with aggregate value exceeding one thousand rupees is diverted during the previous year in favour of the specified person?	Yes/ No																															
		(ia) If yes, please provide the following details:																																
		<table border="1"> <thead> <tr> <th>S No</th> <th>Name</th> <th>PAN</th> <th>Income/ Property</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	S No	Name	PAN	Income/ Property	Amount																											
S No	Name	PAN	Income/ Property	Amount																														
T. Deemed Use/ Application [13(2)(h)]	1.	(i) Whether any funds of the trust or institution are, or continue to remain, invested in any concern during the previous year in which the specified person has a substantial interest?	Yes/ No																															
		(ia) If yes, please provide the following details:																																
		<table border="1"> <thead> <tr> <th rowspan="2">S No</th> <th colspan="3">Details of the Concern</th> <th colspan="3">Details of Substantial Interest</th> <th colspan="3">Details of Investment</th> <th rowspan="2">Income from Investment</th> </tr> <tr> <th>Company/ Others</th> <th>Name</th> <th>Address</th> <th>Name</th> <th>PAN</th> <th>Basis</th> <th>Value</th> <th>From</th> <th>To</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	S No	Details of the Concern			Details of Substantial Interest			Details of Investment			Income from Investment	Company/ Others	Name	Address	Name	PAN	Basis	Value	From	To												
S No	Details of the Concern			Details of Substantial Interest			Details of Investment			Income from Investment																								
	Company/ Others	Name	Address	Name	PAN	Basis	Value	From	To																									
		(ib) Whether the investment in the concern exceeds five per cent of the capital of that concern?	Yes/ No																															
U. Details of Amounts Inadmissible	1.	Amounts inadmissible under sub-section (1) of section 11 rws sub-clause (ia) of clause (a) of section 40:																																
		(i) Details of payment on which tax is not deducted:																																
		<table border="1"> <thead> <tr> <th rowspan="2">S No</th> <th rowspan="2">Date of Payment</th> <th rowspan="2">Amount</th> <th rowspan="2">Nature</th> <th colspan="3">Details of Payee</th> </tr> <tr> <th>Name</th> <th>PAN</th> <th>Address</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	S No	Date of Payment	Amount	Nature	Details of Payee			Name	PAN	Address																						
	S No	Date of Payment					Amount	Nature	Details of Payee																									
Name			PAN	Address																														
	(ii) 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:																																	
	<table border="1"> <thead> <tr> <th rowspan="2">S No</th> <th rowspan="2">Date of Payment</th> <th rowspan="2">Amount</th> <th rowspan="2">Nature</th> <th colspan="3">Details of Payee</th> <th colspan="2">Tax Deduction Details</th> </tr> <tr> <th>Name</th> <th>PAN</th> <th>Address</th> <th>Amount</th> <th>Deposited</th> </tr> </thead> <tbody> <tr> <td>(1)</td> <td>(2)</td> <td>(3)</td> <td>(4)</td> <td>(5)</td> <td>(6)</td> <td>(7)</td> <td>(8)</td> <td>(9)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	S No	Date of Payment	Amount	Nature	Details of Payee			Tax Deduction Details		Name	PAN	Address	Amount	Deposited	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)										
S No	Date of Payment					Amount	Nature	Details of Payee			Tax Deduction Details																							
		Name	PAN	Address	Amount			Deposited																										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)																										
V. Expenses or payments not deductible in certain circumstances	1.	(i) Whether any amount is disallowable under sub-section (1) of section 11 rws sub-section (3) of section 40A during the previous year?	Yes/ No																															
		(ia) If yes, please provide the following details :																																
		<table border="1"> <thead> <tr> <th rowspan="2">S No</th> <th rowspan="2">Date of Payment</th> <th rowspan="2">Amount</th> <th rowspan="2">Nature</th> <th colspan="3">Details of Payee</th> </tr> <tr> <th>Name</th> <th>PAN</th> <th>Address</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	S No	Date of Payment	Amount	Nature	Details of Payee			Name	PAN	Address																						
	S No	Date of Payment					Amount	Nature	Details of Payee																									
Name			PAN	Address																														
	(ii) Whether any amount is disallowable under sub-section (1) of section 11 rws sub-section (3A) of section 40A during the previous year?	Yes/ No																																
	(iia) If yes, please furnish the following details:																																	
	<table border="1"> <thead> <tr> <th rowspan="2">S No</th> <th rowspan="2">Date of Payment</th> <th rowspan="2">Amount</th> <th rowspan="2">Nature</th> <th colspan="3">Details of Payee</th> </tr> <tr> <th>Name</th> <th>PAN</th> <th>Address</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	S No	Date of Payment	Amount	Nature	Details of Payee			Name	PAN	Address																							
S No	Date of Payment					Amount	Nature	Details of Payee																										
		Name	PAN	Address																														
W. Compliance for certain loans, deposits, specified sum and transactions	1.	(i) Whether the trust or the institution 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																															
		(ia) If yes, please provide the following details:																																
		<table border="1"> <thead> <tr> <th rowspan="2">S No</th> <th colspan="3">Details of Person</th> <th colspan="4">Details of Transaction</th> <th colspan="2">Mode of Transaction</th> </tr> <tr> <th>Name</th> <th>PAN, if available</th> <th>Address</th> <th>Loan/ Deposit/ Any Specified Sum</th> <th>Amount</th> <th>Whether Squared up?</th> <th>Maximum Amount outstanding</th> <th>By Cheque/ Bank Draft/ use of electronic clearing system through a bank account or any other mode</th> <th>Whether Account Payee if by Cheque/ Bank Draft?</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Yes/ No</td> <td></td> <td></td> <td>Yes/ No</td> </tr> </tbody> </table>	S No	Details of Person			Details of Transaction				Mode of Transaction		Name	PAN, if available	Address	Loan/ Deposit/ Any Specified Sum	Amount	Whether Squared up?	Maximum Amount outstanding	By Cheque/ Bank Draft/ use of electronic clearing system through a bank account or any other mode	Whether Account Payee if by Cheque/ Bank Draft?							Yes/ No			Yes/ No			
S No	Details of Person			Details of Transaction				Mode of Transaction																										
	Name	PAN, if available	Address	Loan/ Deposit/ Any Specified Sum	Amount	Whether Squared up?	Maximum Amount outstanding	By Cheque/ Bank Draft/ use of electronic clearing system through a bank account or any other mode	Whether Account Payee if by Cheque/ Bank Draft?																									
						Yes/ No			Yes/ No																									
	2.	(i) Whether the trust or the institution 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																															
		(ia) If yes, please provide the following details:																																
		<table border="1"> <thead> <tr> <th rowspan="2">S No</th> <th colspan="3">Details of Payer</th> <th colspan="3">Details of Receipt</th> <th colspan="2">Mode of Transaction</th> </tr> <tr> <th>Name</th> <th>PAN, if available</th> <th>Address</th> <th>from a person in a day/ in respect of a single transaction/ transactions relating to one event or occasion from a person</th> <th>Amount</th> <th>Date (s)</th> <th>By Cheque/ Bank Draft/ use of electronic clearing system through a bank account or any other mode</th> <th>Whether Account Payee if by Cheque/ Bank Draft?</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	S No	Details of Payer			Details of Receipt			Mode of Transaction		Name	PAN, if available	Address	from a person in a day/ in respect of a single transaction/ transactions relating to one event or occasion from a person	Amount	Date (s)	By Cheque/ Bank Draft/ use of electronic clearing system through a bank account or any other mode	Whether Account Payee if by Cheque/ Bank Draft?															
S No	Details of Payer			Details of Receipt			Mode of Transaction																											
	Name	PAN, if available	Address	from a person in a day/ in respect of a single transaction/ transactions relating to one event or occasion from a person	Amount	Date (s)	By Cheque/ Bank Draft/ use of electronic clearing system through a bank account or any other mode	Whether Account Payee if by Cheque/ Bank Draft?																										

X. Compliance with provisions of tax deduction or collection at source	3.	(i) Whether the trust or the institution 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	
		(ja) If yes, please provide the following details:											
		S No	Details of Payee			Details of Transaction						Mode of Repayment	
			Name	PAN, if available	Address	Loan/ Deposit/ Any Specified Advance	Amount	Please specify mode of receipt  [by Cheque/ Bank Draft/ use of electronic clearing system through a bank account or any other]	Whether Account Payee, if by Cheque/ Bank Draft?	Whether Squared up?	Maximum Amount outstanding	By Cheque/ Bank Draft/ use of electronic clearing system through a bank account or any other mode	Whether Account Payee if by Cheque/ Bank Draft?
										Yes/ No			
		(j) Whether the trust or the institution is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?											Yes/ No
		(ja) If yes, please furnish the following details:											
		Tax Deduction and Collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
		(ii) Whether the trust or the institution is required to furnish the statement of tax deducted or tax collected?											Yes/ No
(iia) If yes, please furnish the following details:													
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)								
(iii) Whether the trust or the institution is liable to pay interest under section 201(1A) or section 206C(7)?											Yes/ No		
(iiia) If yes, please furnish the following details:													
Tax Deduction and Collection Account Number (TAN)			Amount of interest under section 201(1A)/206C(7) is payable				Amount paid out of column (2) along with date of payment.						
(1)			(2)				(3)						

(Signature and stamp/ Seal of the signatory)

Place: .....

Name of the signatory .....

Date: .....

Membership No. ....

Full address .....

**Note:** Annexure to be signed by the person eligible to sign the Audit Report in Form No 10B."

[Notification No. /2019/ F No 370142/6/2019-TPL]

**(Rajesh Kumar Kedia)**

**Director (Tax Policy and Legislation Division)**

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) vide number SO 969 (E) dated the 26<sup>th</sup> March, 1962 and were last amended vide notification number ...., dated ....<sup>th</sup> May, 2019.