

F.No.196/6/2013-ITA.1  
 Government of India  
 Ministry of Finance  
 (Department of Revenue)  
 Central Board of Direct Taxes

New Delhi, the <sup>m</sup>24 June, 2013

**Subject : Standardizing the process of filing application under Section 10(46) of the Income-tax Act, 1961**

Under Section 10(46) of the Income-tax Act, specified income arising to a body or authority or Board or Trust or Commission, established or constituted by or under a Central or State Act or by a Central or State Government with the object of regulating or administering any activity for the benefit of general public, would be exempt from tax subject to the condition that the said entity is not engaged in any commercial activity. The entity eligible to claim tax exemption u/s 10(46) is required to be notified by the Central Government in the official Gazette.

2. At present, there is no uniformity in the manner in which applications under Sec. 10(46) are being filed by applicants. In order to standardize the manner of filing application u/s 10(46) and to avoid procedural delay in processing the same applicants are advised to file the applications alongwith requisite enclosures to the Commissioner of Income-tax/Director of Income tax under whose jurisdiction their cases fall. The applicants are further advised to adopt the Format laid down in para 3 below while submitting the applications u/s 10(46) of the IT Act. The Applicant shall also send a copy of the said application alongwith all its enclosures to the Under Secretary(ITA-1), Central Board of Direct Taxes, accompanied by the acknowledgement receipt forwards evidence of having furnished the application in the office of jurisdictional CIT/DIT.

3. Format of Application Seeking Notification u/s 10(46) shall be as under-

Sr no.	Requirement	Details
1	Name of the Applicant	
2	Address	
3	PAN	

4	Status	
5	Returned Income of previous two years and taxes paid (if applicable). Pl. enclose copy of returns filed.	
6	Designation of Assessing Officer	
7	Eligible category i. Body ii. Authority iii. Board iv. Trust v. Commission vi. Any other (Pl. specify)	
8	Objects/Purpose for which set up/created. Pl. file supporting documents.	
9	Whether created with object of regulating or administering any activity for benefit of general public? If yes, details of activity so regulated or administered. Pl. file supporting documents.	
10	Nature of Activity	
11	Are any of the activities carried out commercial in nature? Pl. furnish justification to the answer.	
12(A)	Whether established or constituted by a Central or State Act? Pl. give details.	
(B)	Whether constituted by a State or Central Government? Pl. specify.	
(C)	Copy of such Deed/Notification/Act or other relevant document establishing or constituting the entity seeking exemption.	
13	Nature of Revenue Streams	
14	Nature of income sought to be notified for purpose of section 10(46)	
15	Basis of seeking notification u/s 10(46)	

16 (A)	Whether already registered u/s 12A? If yes, Pl. furnish copy of order granting registration.	
(B)	If already registered u/s 12A, pl explain why notification u/s 10(46) is being sought.	
17	Whether a) Exemption u/s 11 & 12 has been denied by the assessing officer. If yes, when and on what grounds. b) Registration u/s 12AA has been rejected earlier. If yes, when and on what grounds.	
18	Whether approval u/s 10(23C)(iv) has been a) applied for (If yes, when), b) granted (if yes, pl furnish the copy of relevant order) c) such request has been rejected earlier. . If yes, when and on what grounds. Pl. furnish a copy of relevant order.	
19	Pl. furnish copies of Balance Sheet, Profit & Loss Account or Income & Expenditure statement of last three years, along with schedules.	
20	Whether the accounts are required to be audited? If yes, whether complied with?	
21	Whether any penalty imposed or prosecution launched for any violation of law in the past? If yes, pl inform when such order was passed and what was the violation. Copy of relevant order be enclosed.	
22	Any other information or document/ information brochure/ Annual Report etc.	

*Deepshikha*  
24/6/13

(Deepshikha Sharma)

Deputy Secretary to the Government of India