



Income Tax Department
Government of India

Central Board of Direct Taxes

Directorate of Income Tax (Systems)
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Checklist to Avoid Mistakes in Filing ITR 7 for AY 2019-20

Sl. No	Assessee claiming exemption	Requirement of compliance
1.	Section 11	<ul style="list-style-type: none"> Registration or Approval is required u/s 12/12AA and fill the details in "Details of registration under Income Tax Act" in Part A General. Return filing section is 139(4A) Offer the contribution and income in schedule VC and AI. Amount applied for charitable purpose is required to fill schedule ER, EC. Assessee claiming exemption through deemed application is required to fill details in point 4 of schedule part BTI and has to furnish Form 9A within due date. Assessee claiming exemption through Accumulation is required to fill the details in Point 4 of schedule Part BTI and has to furnish Form 10 within due date. Any other taxable income is required to offer in schedule HP, BP, CG and OS. Non-compliance of section 11 & 12 or ineligible to claim exemption is required to fill Sl.No. 5 of schedule Part-BTI. Audit report is required to furnish Form 10B Along with return of income within the due date.
2.	Section 10 (23C)(iv)/10(23C)(v)/10(23C)(vi)/10(23C)(via)	<ul style="list-style-type: none"> Registration or Approval is required u/s 10(23C) (iv), 10(23C) (v), 10(23C) (vi), 10(23C) (via) and fill the details in "Details of registration under Income Tax Act" in Part A General. Return filing section is 139(4C) Offer the contribution and income in schedule VC and AI. Amount applied for charitable purpose is required to fill schedule ER, EC. Assessee claiming exemption through deemed application is required to fill details in point 4 of schedule part BTI. Assessee claiming exemption through Accumulation is required to fill the details in Point 4 of schedule Part BTI. Any other taxable income is required to offer in schedule HP, BP, CG and OS. Non-compliance of section 11 & 12 or ineligible to claim exemption is required to fill Sl.No. 5 of schedule Part-BTI. Audit report is required to furnish Form 10BB Along with return of income within the due date.
3.	Section 10(23C) (iiiab)/(iiiac)	<ul style="list-style-type: none"> Registration or approval is required under any law other than Income Tax Act if applicable. Return filing section is 139(4C) Offer the contribution or income in schedule VC and IE-3. Assessee claiming exemption u/s 10(23C) (iiiab) is required to fill the amount of exemption in point 9a of schedule part BTI. Assessee claiming exemption u/s 10(23C) (iiiac) is required to fill the amount of exemption in point 9b of schedule part BTI. Any other taxable income is required to offer in schedule HP, BP, CG and OS. Gross receipts to be filled in Schedule IE-3 Grants received from Government to be filled in Schedule VC and in Schedule IE-3
4.	Section 10(23C) (iiid)/(iiiae)	<ul style="list-style-type: none"> Registration or approval is required under any law other than Income Tax Act if applicable. Return filing section is 139(4C) Offer the contribution or income in schedule VC and IE-4.

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		<ul style="list-style-type: none"> Assessee claiming exemption u/s 10(23C) (iiia) is required to fill the amount of exemption in point 9c of schedule part BTI. Assessee claiming exemption u/s 10(23C) (iiiae) is required to fill the amount of exemption in point 9d of schedule part BTI. Any other taxable income is required to offer in schedule HP, BP, CG and OS. Gross receipts to be filled in Schedule IE-4 Assessee having a gross receipts is more than 1 crore then institution is not eligible to claim exemption u/s 10(23C) (iiia)/(iiiae)
5.	Section 13A	<ul style="list-style-type: none"> Registration or approval is required under any law other than Income Tax Act if applicable. Return filing section is 139(4B) Offer the contribution or income in schedule VC, HP, CG and OS. Assessee claiming exemption u/s 13A is required to fill the amount of exemption in point 12a of schedule part BTI. Business income is not eligible for exemption so assessee is required to offer the income in schedule BP Schedule LA is mandatory to fill the details.
6.	Section 13B	<ul style="list-style-type: none"> Registration or approval is required under any law other than Income Tax Act if applicable. Return filing section is 139(4B) Offer the contribution in schedule VC and claim exemption in point 12b of schedule part BTI Schedule ET is mandatorily to fill for donations, application of Income and other details. Any other taxable income is required to offer in schedule HP, BP, CG and OS. Audit report is required to furnish Form 10BC to the Jurisdictional Commissioner within the due date.
7.	Section 10(21), 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47)	<ul style="list-style-type: none"> Registration or approval is required under any law other than Income Tax Act if applicable. Return filing section is 139(4C) Offer the contribution or income in schedule VC and IE-1. Enter the amount of exemption in point 8 and 9 of schedule part BTI. Any other taxable income is required to offer in schedule HP, BP, CG and OS.
8.	Section 10(23AAA)	<ul style="list-style-type: none"> Registration or Approval is required u/s 10(23AAA) and fill the details in "Details of registration under Income Tax Act" in Part A General. Return filing section is 139(4C). Offer the contribution or income in schedule VC and IE-1. Enter the amount of exemption in point 8d of schedule part BTI. Any other taxable income is required to offer in schedule HP, BP, CG and OS.
9.	Section 10(23A), 10(24)	<ul style="list-style-type: none"> Registration or approval is required under any law other than Income Tax Act if applicable. Return filing section is 139(4C) Offer the contribution or income in schedule VC and IE-2. Assessee claiming exemption u/s 10(23A) is required to fill the amount of exemption in point 8c of schedule part BTI. Assessee claiming exemption u/s 10(24) is required to fill the amount of exemption in point 9h of schedule part BTI.

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		<ul style="list-style-type: none"> Any other taxable income is required to offer in schedule HP, BP, CG and OS.
10.	Section 10(21) read with section 35(1) clause ii and iii	<ul style="list-style-type: none"> Registration or approval is required under any law other than Income Tax Act if applicable. Return filing section is 139(4D) Offer the contribution or income in schedule VC and IE-1. Assessee claiming exemption u/s 10(21) read with section 35(1) is required to fill the amount of exemption in point 8a of schedule part BTI. Any other taxable income is required to offer in schedule HP, BP, CG and OS.
11.	Section 10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iiia), 10(23C)(iiiiaa), 10(23C)(iiiiaa), 10(23C)(iiiiaa), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44)) where income is unconditionally exempt	<ul style="list-style-type: none"> Registration or approval is required under any law other than Income Tax Act if applicable. Return filing section is "Others" Offer the contribution or income in schedule VC and IE-1. Enter the amount of exemption in point 10 of schedule part BTI. Any other taxable income is required to offer in schedule HP, BP, CG and OS.