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 subsection (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.

- 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.
- Accordingly, vide Income-tax (2nd 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.
- 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.
- 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.
- 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. 21.05-2018

Encl: As above.

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

INCOME-TAX

- **SO (E).** In exercise of the powers conferred by the first proviso to clause (b) of subsection (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 (....th 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,-

any:

(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 Incometax 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
(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 atand **branches.
3. (a) *I/ we report the following observations/ comments/ discrepancies/ inconsistencies; if

- (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

					PAN					Nan	ne of the	Trust/	Instituti	on (A	uto p	opulat	ed)							
	Α	В	С	D E	1	2	3	4	F															
Details of Registered Office		Flat ,	/ Door	/ Block N	lo			Nar	ne of F	remis	ses / Bui	lding /	Village	ı			Ro	ad / Stre	eet		Pos	st Office	•	
ered (
egiste		Δ	rea /	Locality			Town	n/City,	/Distric	:t		PII	N Code				Sto	ite(Sele	ct)			Coun	try(Seled	ct)
of Re																					<u> </u>			
etails	Office	Phon	e No.	with STD (Code/ M	obile I	No. 1							Fax	No. v	vith STD	Code	/ Mobile	No.	2				
A. D																								
	Email /	Addre	ess 1																					
	Email /	Addre	ess 2																					
			•	whether to d as Public			ıtion i	is- (sel	ect an	y one	∍)	In	lease sp	o cifu	, nam	o of A	st und	ar which	con	ctituto	ad as c	a Public	Truct)	
				under th			egistro	ation .				860) o	r under	any	law	corres	pondir	ng to th						f India
B. Legal Status	0	reais	tered	under sec	ction 8 o	f the C	:omp	anies	—		' '		of the lo inder se				U	,	1956	5 (1 of	f 1956)			
gal S		_		ease spec					7 (01, 2)			0,010	7140130	011011	1 20 0	1 1110 0	ompai	11037101	, 1700	, (1 0	17001			
B. Le	(ii) Det	ails o	f crea	tion and	registrati	on und	der th	e rele	vant lo	ıw:														
	S No)		ate of		Registr	ation	or Inc	orpor	ation	Numbei	r	Do	ate		Autho	rity Gro	anting R	egistr	ration	1	Remo	ark, if an	у
			Cr	eation													-							
_	Details	of re	gistrat	ion unde	r section	12A/	12AA	of the	Incor	ne-ta	x Act, 1	961:												
C. Registration Details	6.11		D	·	1			D. I.	. (D .		12				1	C 1	D .					D	1 . *f	
Regist De	S N	3	keg	istration N	number		Date of Registration							Authority Granting Registration						kemar	k, if any			
	Please specify the objects of the Trust/ Institution (please select at least one): Religious Activity Medical relief																							
	1a.			Religious Relief of t							nvironm	ent (in	cluding	wate	ershe	ds, fore	sts and	d wildlife	:)					
				Educatio	n .								places or objects of artistic or historic interest											
\$		<u> </u>		Yoga				Adva	ncem	eni oi	r any on	ner ob	object of general public utility											
Objects		ı	n case	e of "adv	anceme	nt of c	iny o	ther of	oject d	of ger	neral pu	blic uti	ility", ple	ease p	provid	de follo	wing:							
8 0			(i)		er it invol ng any s																		Yes/1	10
Purpos			(ii)		er the ac																		Yes/1	10
D. Pu	1b.		/::\	•	I public i of receip																			
	10.		(ii)	S	Total R		ts of t	he			Details (of Agg	gregate	Rece	eipts t	from a	ctivities			Per	rcenta	ge to	Rema	rks,
				No	Trus	t/ Instit	ution	F	Trade	, Con	nmerce	or Bus	iness	(ce in rel		T	otal	Tot	tal Rec	ceipts	if an	У
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scts		١,	D = 4 = :!!=	_£	:	t Ol-:-	_1_																	
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on of				its objec	cts which	do no	ot co	nform	to the	conc	ditions of						1	ı	1			ı		
icatio	1.		(ii)		lease pro applica							n 10A	/1\/ab\			D D	D D	M		M M	Y	Y	Y	Y
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s of A			. ,			(Status						lumber,			of Regi		n/ A			ssing	Rem		
Details of Modification of Objects					(Pendir	ıg/ Ap	prove	ed/Re	jected	d)	if C	approv	ed			Rejecti	on		the	Orde	er .	if c	ny	
E. D					<u> </u>						<u> </u>		<u> </u>											

	1.	Amount of incom	e derived from prop	erty held ur	nder trust											
		Details of volunta	ry contributions to th	e trust or ins	titution du	uring the pr	evious ye	ar inclu	uding volunto	ary contribution	on under s	ection	12:			
			Corpus						Others	i			Total			
	2.	Cash	Kind		Total		Cash		Kind		Total		(3)+(6)			
		(1)	(2)		(3)		(4)		(5)		(6)		(7)			
		Details of volunta Total Donation	ry contributions out		e which a mount ex						I Am	a total	baras abla at			
		(in Rs)	ns Total Anonym Donations		der 115BB			BBC(2	pt under)(b)	Total (2)-(3)-(4)			chargeable at nder 115BBC			
	2a.	((in Rs)		(in Rs))		(in Rs)		(2) (0) (.)						
		(1)	(2)		(3)			(4)		(5)			(6)			
		(i) Whether the tru	ust or institution is reg	istered und	er the FCF	RA, 2010?							Yes/ No			
Ę																
catic		(ii) If yes, please p	rovide the following	details:												
Appli		Registratio		Date of registration												
e & /	2b.		D		D	М	М		Y	Υ	Y		Υ			
com		l	oreign contribution						T							
of In		S No	Name of the Do	nor	Ac	ddress of th	e Donor		Coun	try Code		Amoui	nt (In Rs)			
stails		(i) Whether the trust or institution is registered under section 80G2														
F. Details of Income & Application		(i) Whether the trust or institution is registered under section 80G? Yes/ No														
	2c	(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)														
		S No	D	etails of the	Donor				,	Amount of Do	nation (In	Rs)				
			Name	PA	N	Addr	ess	Corpus		Non-Cor	ous		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)]														
		being upto fifteen per cent thereof for application in India, [clause (a) of section 11(1)] 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]														
	5.	commencement	of this Act, finally se	t apart beir	ng upto fit	fteen per c	ent there	of for o	application in	n India [claus	e (b) of se	ection				
				. 1.1.1.1.1.1		11/11/-11-										
			of income applied	re of		ntry of	Who	ether			If Exempt					
	6.		chari	table		cation		mpt?	App	roval	General	/	Date of			
			purp	oose			(Yes	s/ No)	Nur	nber	Special		Approval			
		(i) Whether option	n under clause (2) of	Explanation	n 1 to sect	tion 11(1) e	xercised?	!					Yes/ No			
	1.	(ii) If yes, amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.														
suc		year. (i) Whether any corpus donation has been made during the year, not allowable as per Explanation 2 to section 11(1) to other														
ndiffc			s and claimed as ap		doning in	ie yeur, no	allowab	ie as p	ei Explandiio	11 2 10 36 C1101	111(1) 10 (JIIICI	Yes/ No			
၀ င	2.	(ii) If yes, please p	rovide the details of	the donee	as under:											
t e t	2.		Name				PAN				Amou	unt				
pliar																
G. Compliance to Conditions		Details of deeme	d to be income of t	he previous	year und	ler section	11(1B) <i>(tc</i>	be ac	tivated only	if option und	er clause	(2) of l	Explanation 1 to			
છં	2	section 11(1) exe	rcised in earlier year	rs):	,											
	3.	FY fo	r which the option e	xercised		Amou	nt (Rs)		Deer	ned to be inc	ome		Reasons			

	4.			in addition to the under section 11(2),		ferred to in item	s 3 and 4 c	of F. above, ac	cumulated or se	t apart for					
	5.		er the amour 11(2)(b) ?	nt of income menti	oned in iter	m 4 above has b	een invested	d or deposited i	n the manner la	id down in	Yes/ No				
	5a.	If not, p	olease specif	y the amount not s	o invested.										
		٠,		the previous year, ovith section 11(3)]-	any part of	income accumu	ated or set	apart for specif	ied purposes un	der section 11	(2) in any earlier				
ons		S No				Descriptio	n			Yes/ No	Amount, if yes				
Condiff	6.	(a)	apart fo	d to purposes other r application theret	0		· ·			set					
ce to ((b)	is not uti	o remain invested of lized for the purposal) of that sub-section	e for which	it is so accumula	ted or set a	part during the		o in					
Compliance to Conditions		(d)	is credite trust or c to in sub	ed or paid to any to any university or oth -clause (iv) or sub-c	rust or institu er educatio clause (v) or	tion registered ur nal institution or c sub-clause (vi) o	der section any hospital r sub-clause	12AA or to any or other medico (via) of clause (al institution refer 23C) of section 1	red 0					
ю́		could r	not be applie	ome invested or de d for the purpose fo	or which it w	as accumulated	or set aparts	?	•		Yes/ No				
	7.	(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? (ib) In case of the application having been made to the Assessing Officer, please provide the details of the same as under:													
	7.														
		S N	o Dat	e of Application	Status of Application			Details of Orc		Remo	ark, if any				
				1-1		1-1	Number	Date	Decision		, , ,				
	1.	(i) Whether within the meaning of section 11(4), any business undertaking is held as "property held under trust"? Yes/ No (c) If yes, please provide amount of profit/ loss.													
		Attach	. , ,	eet, Profit & Loss Acc			n 3CA/ 3CB	as applicable (e-filing utility to p	rovide u[load	facility).				
	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? (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? (b) Nature of Business: (c) Whether separate books of account maintained in respect of such business? (d) If yes, please provide amount of profit/ loss.													
		Attach Balance Sheet, Profit & Loss Account and Audit Report in Form 3CA/ 3CB as applicable (e-filing utility to provide u[load facility). Accounting Policy													
Details of Business		(i) (ii) (iii)	Method of a Whether the the immedia	accounting employere had been any cately preceding pre	hange in th vious year.	e method of acc	0 1	,		,	Yes/ No				
etai			\$ No	Particul	ars	Increase in I	Profit (Rs)		Decrease in	Profit (Rs)					
Ή		-													
		(iv)		y adjustment is req n and disclosure sto					th the provisions	of income	Yes/ No				
		(v)	If answer to	(iv) above is in the	affirmative,	give details of suc	h adjustmer	nts as under:							
	3.		ICDS		Particu	ulars		Increase in Profit (Rs.)	Decrease in Profit (Rs.)	Net Effect (Rs.)	Disclosure				
			ICD\$ I	Accounting Polic											
			ICDS III	Valuation of Inve			+								
			ICDS IV	Revenue Recognition											
			ICDS V	Tangible Fixed As											
			ICDS VI	Changes in Foreign Exchange Rates							NA				
		ICDS VII Governments Grants													
			ICDS VIII	Securities							NA				
		ICDS IX Borrowing Costs													
			ICDS X	Provisions, Contin			nt Assets								
				1	Toto	JI									

		(i) Volunto	ary contribution received in	n kind but not co	nverted ir	nto investment	s in the specifi	ed modes u	ı/s 11(5) wit	hin the time p	rovided:						
		S No	Name and address of the donor	Value of Contribution / donation		Value of Contribution blied to object	modes	out of (3) in prescribed ection 11(5)	under	income u	be treated as nder section (1)(d)						
		(1)	(2)	(3)		(4)		(5)			(6)						
			. ,	. ,		. ,					. ,						
	1.																
su	1.		Total														
diffio		(ii) Dotails	of funds invested/ deposit	tad in mades ath	or than th	oso specified i	in soction 11/5	A during the	provious	oar if any:							
Conc		(ii) Delais	Name of the investee/		of the inv		Date of		mount of		come from						
ner (S No	depositee		lepositee	esiee/	Investment		vestment		vestment						
I. Other Conditions																	
_																	
	2.	. ,	er there is any claim of de ation of income has been	•			asset, acquisi	tion of whic	ch has beer	n claimed as	Yes/ No						
		(ii) If yes, p	please specify the amount	of said depreci	ation.												
	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? (ii) If yes, the amount of deduction so claimed														
	0.	(ii) If yes, the	he amount of deduction s	o claimed.													
n 11 (b)]			of provisions under sect urposes which does not e				ere is any pa	rt of incom	e of a trus	t for private	Yes/ No						
ectio (a) 8		(ig) If yes	please provide the followi	ina:							l						
ch se 3(1)	1.	(id) ii yes,		Application					Amount								
whic y [13			1101010 017	(pplication					711100111								
is in Ippl		<u> </u>															
J. Cases in which section 11 not to apply [13(1) (a) & (b)]	2.		of provisions under section any particular religious co						d or establ	ished for the	Yes/ No						
ers		(i) Details	of persons referred to in su	b-section (3) of s	section 13	(specified per	son) anytime (during the p	orevious yea	ar:	1						
Own						Aadhaar	No			Remark	:						
eficial (S No	Clause	Name	PAN	(if allotte		Address		rovided in e- ng utility							
bene			Clause (a)														
ersons and beneficial Owners	1.		Clause (b)							nount of tribution							
rson			Clause (c)														
۵			Clause (cc)														
cifie			Clause (d)							elation							
spe			Clause (e)						Substai	ntial Interest							
ls of		(i) Particul	ars of persons who were b	eneficial owners	of the tru	st or the institu	tion, directly o	r indirectly,	at any time	during the pr	evious year:						
K. Details of specified	2.	\$ No	Name	Ad	ddress		PAN (if any)		Aadha	ır (optional)						
K. D																	
>			of the provisions under after commencement of		, please s	pecify whether	er the trust or	institution c	created or	established	Before/ After						
Cases in which section 11 or 12 not to apply [13(1) (c)]			er any part of income en		ndirectly t	for the benefit	of the specific	ed person (under the to	erms of the	Yes/ No						
not t		(iia) If ves	please provide the follow	ina details:						L							
r 12		S No	Name of the Spec			PAN		Nature of B	enefit	A	mount						
11 °C																	
section 11 [13(1) (c)]	1.	L															
ch sect			er any part of income or nefit of the specified perso				n has been use	ed or applie	ed directly (or indirectly	Yes/ No						
n whi		(iiia) If yes,	, please provide the follow	ving details:													
ses i		S No I	Name of the Specified		ture of	Amount	If in co			atory term of							
L Ca			Person	B∈	enefit			mandatory		ning the institu	non						
•		Yes/ No															

/			her any pa he previous		ne or property	of the trust or	the inst	itution i	s lent, or	contir	nues to be	e lent, to	the s	pecifie	ed perso	n	Yes/ No
Use on)]		(ia) If ye	s, please p	rovide the	following det	ails:											
Deemed L pplication [13(2)(a)]	1.				De	etails		De	tails of Se	curity		De	etails o	f interest	t	Details of	Repayment
M. Deemed Use/ Application [13(2)(a)]		S No	Name	PAN	Income/ Property	Amount	Nati	ure	Value	Ac	alue of dequate ecurity	Rate		Adequa Rate o Interes	of	Date	Amount
		/ii) Who	thar any la	nd buildin	a or other pr	operty of the	truct or	institutio	on is or	contin	uor to be	mado	avail	abla d	lurina th	<u> </u>	
/es						on, during the			on is, or	COMIN	ives to be	e, made	avaii		ioning in	е	Yes/ No
ation (b)]		(iia) If ye	es, please p	provide the	following de				ı	5 1 1							
Deemed U Application [13(2)(b)]	1.	S No	Name	PAN	Details o	,	Da	1		Details	Adequat	e.		Details of other C		Adequate	
N. Deemed Use/ Application [13(2)(b)]					Other Property		From	То	Amou	ınt	Rent	,	Nature	A	mount		npensation
_																	
Ē		(iii) Whe	ther any sa	alary allow	vance or othe	erwise is paid t	o the sr	necified	l nerson	out of	f the reso	urces of	the t	rust or i	institutio	n l	
Deemed Use/ Application [13(2)(c)]					during the pre		0 1110 36	JOCOC	ровон	001 01	1 1110 1030	01003 01	1110 11	1031 01 1		·	Yes/ No
pplic 1		/iiia) If v	or plagra	orovido the	a following de	llowing details:									•		
ed Use/ A [13(2)(c)]	1.		es, piease j								Dete	ails of Payment					
13()	,,	S No	Name	e P	'AN Natur	Nature of Services Salary/ Allowance/ Otherwise Amount Reason						easonable	nable Amount for Services				
eme		(1)	(1) (2) (3)			(4)			(5)			((6)			(7)	
O. De																	
- - -		(i) Whet	her the sen	vices of the	e trust or institu	ution are mad	e availa	ble to t	he spec	ified p	erson du	ring the	previo	ous yea	ırş		Yes/ No
icati																	
Appli J		(ia) If ye	es, please p	rovide the	following det												
d Use/ Ap [13(2)(d)]	1.	S No	Name	PAN	Details	Details of Services		Deta	ils of Rem				[of Compe		doguato
Deemed Use/ Application [13(2)(d)]					Nature	Value	9 /	Amount		Adequate emuneration		Natu	re	Amount			dequate npensation
eem																	
P. D														I		l	
		٠,	,		, ,	operty is purc	hased	by or o	n behal	f of th	e trust or	institutio	on fro	m the :	specifie	d Yes	/ No
		person during the previous year? (ia) If yes, please provide the following details:															
io						Dataile		f Shares/ Security		De		er Property being Details of Conside		ideration			
lication		S No	Name	PAN	Share/ Security/	Name of the	1 011011007	nares/ security			Мс	vable	1		2014	1	
App (e)]					Other Property	Company/ Concern	Num	ber	Rate	Nati	ure N	umber	Ra	te	Amount		Adequate onsideration
Deemed Use/ Appli [13(2)(e)]	1.																
ned		<u> </u>		<u> </u>				<u> </u>		l				ı			
Jeen		(ib) Det	ails in case	of Other P	roperty being	Immovable:			ı		1		1		Dataila	f C i - i -	
σ̈		S No	Name	PAN	(Land/	e of asset Residential/		ddress o	f	Arec		Stamp Du Value	ty	Λm	ount	f Conside Ad	dequate
					Commerc	ial Property etc)	-	ТОРОПУ		(111 04	,	, dioc		7 (11)		Cor	nsideration
		٠,	her any sho vious year?		y or other pro	perty is sold b	y or on b	oehalf d	of the tru	ist or in	nstitution 1	to the sp	ecifie	d perso	on durin	g	Yes/ No
					following det	ails:											
u O		(1-1) 11 / 1	,				f Shares/	Security		De	tails of Oth		y bein	g	Detail	s of Cons	ideration
icafi		S No	Name	PAN	Share/ Security/	Name of the	i silales,	JCCOMY			Mo	vable	1		Detail	1	ideration
App					Other Property	Company/ Concern	Num	ber	Rate	Nati	ure N	umber	Ra	te	Amount		Adequate onsideration
Deemed Use/ Application [13(2)(f)]	1.					CONCOIN											
led ((1) 5	. 9 . 1 .	. (0); -		1	1	<u> </u>		<u> </u>			<u> </u>	ı			
een		(ID) Def	alls in case	of Other P	roperty being				1		1		ı		Details o	f Conside	eration
<u>ج</u> 0		S No	Name	PAN	(Land/	e of asset Residential/		ddress o	f	Arec (in Sq		Stamp Du Value	ty	Am	ount	Ad	dequate
					Commerc	ial Property etc)	+	. ,		1	,					Cor	nsideration

S. Deemed Use/ Application [13(2)(g)]		(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? (ia) If yes, please provide the following details:												١	'es/ No			
Deemed U Application [13(2)(g)]	1.	(ia) If ye	s, please	provide t	ne followi	ng details:												
Deemed Us Application [13(2)(g)]		S No	1 0	Name	PAN	Incor	ne/ Pro	operty				A	Amount					
S. I																		
T. Deemed Use/ Application [13(2)(h)]						nstitution are, ostantial intere		tinue to rem	ain, inve	ested in ar	ny concer	n during	the previo	us year in	١	'es/ No		
plic		(ia) If ye	s, please	provide t	ne followi	ng details:												
,/ Ag (h)]				Details	of the C	oncern		Details of	Substan	tial Interes	st	Details	of Investm	nent	Inco	me from		
1 Use	1.	S No		pany/ hers	Name	Addres	is	Name	PAN	Basi	is \	/alue	From	То		estment		
mec			011	11013														
Dee		(1))) (1)										^			<u> </u>	(())		
T.		(ib) Whe	ether the	investmer	if in the c	oncern excee	ds five	per cent of	the cap	oital of tha	t concern	iś)	'es/ No		
<u>.</u>		Amount	s inadmis	ssible unde	er sub-sec	tion (1) of sec	tion 11	rws sub-cla	use (ia) (of clause (a) of sect	ion 40:						
sible		(i) [Details of	payment	on which	tax is not ded	ucted:	:				Details of Payes						
dmis		S No	Date	e of Paym	ent	Amount		Nature		Name			Details of Payee					
luac										Name		ŀ	PAN		Addre	ess		
Details of Amounts Inadmissible	1.	(ii) [Details of	navment	on which	n tax has beer	dedu	cted but ho	is not be	en naid a	on or hefo	ore the c	ue date sr	necified in	sub- se	ction (1) of		
Amo	''		ection 13		OII WITHCI	TIGATIGS DOCT	i acao	cica boi iic	13 1101 00	on paia c	on or bore		oc date sp		300 30	Chorr (1) or		
s of		S No		ite of	Amoun	t Nature	9		De	tails of Pay	/ee			Tax Dedu	ction De	etails		
etail				ment				Name		PAN	Ad	ddress		ount		osited		
U. D		(1)	((2)	(3)	(4)		(5)		(6)		(7)		(8)		(9)		
in		(i) Whet	her any c	amount is	disallowa	ole under sub-	nder sub-section (1) of section 11 rws sub-section (3) of section 40A during the previous Yes/ No											
fible			yes, please provide the following details:															
s S		(10) 11 7	os, pioas	o provido	1110 101101	mig dordis.	1					Details of Payee						
ot de ince		S No	Date	e of Paym	ent	Amount		Nature		Name			PAN			ess		
nts n mstc																		
ymei circu	1.			•	is disalla	wable under	sub-sec	ction (1) of	section	11 rws sub	o-section	(3A) of s	ection 40A	during th	ne	Yes/ No		
V. Expenses or payments not deductible certain circumstances			evious ye															
nses ce		() /	es. Dieds	se turnish ti	ne tollowi	na details:	details:											
xbe						ng details:						Deta	ils of Payee)				
<u>.</u>		S No		e of Paym		ng details: Amount		Nature		Name			ils of Payee	;	Addre	ess		
>		S No						Nature		Name				;	Addre	ess		
>		(i) Whet	Date	e of Paym	ent e institutio	Amount n has taken o			pan or c		any spec	F	PAN		·+ [
		(i) Whet	Date the the d in section	e of Paym trust or the	ent institution	Amount n has taken o previous year			pan or c		any spec	F	PAN		·+ [ess Yes/ No		
		(i) Whet	Date ther the t d in sections, please	e of Paym trust or the on 269SS of	e institution	Amount n has taken o	ś	epted any l		leposit or	any spec	F	PAN n, exceedir	ng the lim	it			
		(i) Whet	Date ther the t d in sections, please	e of Paym trust or the	e institution	Amount n has taken o previous year ng details:	ŝ			leposit or	any spec	lified sum	PAN n, exceedir Mode	ng the lim	ction	Yes/ No		
	1.	(i) Whet specified (ia) If ye	her the t d in sections, please	trust or the on 269SS of provide the etails of Pe	ent einstitution during the ne following son	Amount n has taken o previous year ng details: Loan Deposit/	, Auh	epted any l	ansactic Wheth	leposit or	ximum	ified sum By Che	Mode	of Transa	ction Wh	Yes/ No nether		
	1.	(i) Whet specified (ia) If ye	Date ther the t d in sections, please	e of Paym trust or the on 269SS of	ent institution institution in the following the following rson	Amount n has taken o previous year ng details: Loan Deposit/	, Auh	epted any l	ansactio	er Ma		ified sum By Che use clearir	PAN n, exceedir Mode	of Transa c Draft/ onic hrough	ction Wr Accou	Yes/ No		
	1.	(i) Whet specified (ia) If ye	her the t d in sections, please	e of Paym trust or the on 269SS c provide the etails of Pe	ent institution institution in the following the following rson	Amount n has taken o previous year ng details: Loan Deposit/	, Auh	epted any l	ansactic Wheth Square up?	er Ma	ximum nount	By Che use clearir a ban	Mode eque/Bank e of electrong system til	ng the limes of Transa conformation of Draft/sinic conformation or any	ction Wh Accou	Yes/ No mether ant Payee Cheque/ c Draft?		
	1.	(i) Whet specified (ia) If ye	her the t d in sections, please	e of Paym trust or the on 269SS c provide the etails of Pe	ent institution institution in the following the following rson	Amount n has taken o previous year ng details: Loan Deposit/	, Auh	epted any l	ansactic Wheth Square	er Ma	ximum nount	By Che use clearir a ban	Mode eque/Bank e of electro g system ti k account	ng the limes of Transa conformation of Draft/sinic conformation or any	ction Wh Accou	Yes/ No nether int Payee Cheque/		
	1.	(i) Whet specified (ia) If ye	her the t d in section De Name	e of Paym trust or the on 269SS c provide the etails of Pe PAN, if available	ent institution during the following rson Addressinstitution institution	Amount n has taken o previous year ng details: Loan Deposit/ Specified n has received	/ Any I Sum	Details of Tr Amount	wheth Square up?	leposit or on er Ma Ar outs lo le limit spe	ximum nount tanding cified in s	By Che Use Clearir a ban	Mode eque/Bank e of electrog system tlk account other mode	e of Transa & Draft/ onic hrough or any e	ction Wh Accou if by C Bank	Yes/ No nether int Payee Cheque/ c Draft? s/ No		
	1.	(i) Whet specified (ia) If yee S No (i) Whet a day; of	her the to the the the the the the tree the tree to response to the tree the tree the tree tree the tree tre	e of Paym trust or the on 269SS c provide the etails of Pe PAN, if available	ent institution during the following rson Addressinstitution institution	Amount n has taken o previous year ng details: Loan Deposit/ Specified	/ Any I Sum	Details of Tr Amount	wheth Square up?	leposit or on er Ma Ar outs lo le limit spe	ximum nount tanding cified in s	By Che Use Clearir a ban	Mode eque/Bank e of electrog system tlk account other mode	e of Transa & Draft/ onic hrough or any e	ction Wh Accou if by C Bank	Yes/ No mether ant Payee Cheque/ c Draft?		
	1.	(i) Whet specified (ia) If yet S No (i) Whet a day; a during the specified s	her the t d in section Determined by the section of the section o	e of Paymetrust or the pect of a pus year?	ent institution the following the Address Address institution single transmission institution single transmission.	Amount n has taken o previous year ng details: Loan Deposit/ Specified n has received	/ Any I Sum	Details of Tr Amount	wheth Square up?	leposit or on er Ma Ar outs lo le limit spe	ximum nount tanding cified in s	By Che Use Clearir a ban	Mode eque/Bank e of electrog system tlk account other mode	e of Transa & Draft/ onic hrough or any e	ction Wh Accou if by C Bank	Yes/ No nether int Payee Cheque/ c Draft? s/ No		
	1.	(i) Whet specified (ia) If yet S No (i) Whet a day; a during the specified s	her the top or in response previous, please	e of Paymetrust or the pect of a pus year?	ent institution during the me following son Addressingle trains and following the following son and following the following son and follow	Amount n has taken o previous year ng details: Loan Deposit/sss Specified n has received insaction; or in	/ Any I Sum	Details of Tr Amount nount excessor of transce	wheth Square up?	leposit or on er Ma Ar outs lo e limit spe elating to	ximum nount tanding cified in s	By Che use clearing a ban ection 2	Mode eque/Bank e of electrong system to the mode easion from Mode.	e of Transa c Draft/ onic hrough or any e	ction Wr Accou if by C Bank Ye	Yes/ No mether int Payee Cheque/ c Draft? s/ No Yes/ No		
	1.	(i) Whet specified (ia) If yet S No (i) Whet a day; a during the (ia) If yet S (ia) If	her the top or in response previous, please	e of Paymetrust or the provide the available rust or the poect of a pus year?	ent institution during the me following son Addressingle trains and following the following son and following the following son and follow	Amount In has taken of previous year of year of previous year of	/ Any I Sum an an respe	Details of Tr Amount Amount exceed of transce Details of transce Son in a day	Wheth Square up? Yes/ Needing the lactions references to the square of Receipt	leposit or on er Ma Ar outs lo e limit spe elating to	ximum nount tanding cified in s	By Che use clearir a ban ection 2	Modeleque/Banke of electrong system to the modelegation from Model	of Transa C Draft/ onic hrough or any e a person i n a perso	ction Wr Accou if by C Bank Ye	Yes/ No nether int Payee Cheque/ c Draft? s/ No		
·		(i) Whet specified (ia) If yet S No (i) Whet a day; a during the (ia) If yet S S S S S S S S S S S S S S S S S S S	her the top or in response previous, please	e of Paymetrust or the on 269\$\$ con	institution and following transmits and following tran	Amount n has taken o previous year ng details: Loan Deposit/ Specified nsaction; or in g details: from in r	/ Any I Sum an an respe	Details of Tr Amount nount exceed of transce	Wheth Square up? Yes/ Needing the lactions references to the square of Receipt	leposit or on er Ma Ar outs lo e limit spe elating to	ximum nount tanding cified in s	By Che Use clearir a ban ection 2 nt or occ	Mode eque/ Bank e of electrong system the account other mode easien from M	e of Transa & Draft/ unic hrough or any e a person i n a perso de of Trans	ction Whaccountif by Caraction Year	Yes/ No mether onther or		
Compliance for certain loans, deposits, specified sum and transactions		(i) Whet specified (ia) If yet S No (i) Whet a day; a during the (ia) If yet S S S S S S S S S S S S S S S S S S S	her the t d in sections, please Name her the the tror in respine previous, please Do	e of Paymentrust or the provide the paymentrust or the poect of a pour year?	institution and following transmits and following tran	Amount n has taken o previous year ng details: Loan Deposit/ Specified n has received nsaction; or in g details: from in r	/ Any Sum an an arespective spections	Details of Transco	Wheth Square up? Yes/ Needing the actions referenced to the control of Receiption.	leposit or on er Ma Ar outs lo e limit spe elating to	ximum nount tanding cified in s one ever	By Che Use clearir a ban ection 2 nt or occ	Modeleque/Banke of electrogy system to the modelegation from Model	e of Transa c Draft/ unic hrough or any e a person i n a perso de of Trans / Bank electronic / stem bank ny other	ction Whaccoulif by Calling and Calling a	Yes/ No nether int Payee Cheque/ k Draft? s/ No Yes/ No hether ccount		
		(i) Whet specified (ia) If yet S No (i) Whet a day; a during the (ia) If yet S S S S S S S S S S S S S S S S S S S	her the t d in sections, please Name her the the tror in respine previous, please Do	e of Paymetrust or the on 269\$\$ con	institution and following transmits and following tran	Amount n has taken o previous year ng details: Loan Deposit/ Specified n has received nsaction; or in g details: from in r	/ Any Sum an an arespective spections	Details of Tr Amount Amount exceed of transo Details of a single action/	Wheth Square up? Yes/ Needing the actions referenced to the control of Receiption.	leposit or on er Ma Ar outs lo le limit spe elating to	ximum nount tanding cified in s one ever	By Che Use clearir a ban ection 2 nt or occ	Mode eque/Bank e of electrong system the casion from Mode easier from Easier f	e of Transa c Draft/ unic hrough or any e a person i n a perso de of Trans / Bank electronic / stem bank ny other	ction Whaccoulif by Calling and Calling a	Yes/ No mether int Payee Cheque/ c Draft? s/ No Yes/ No hether account ree if by que/ Bank		

						has repaid ring the prev			eing loan or de	posit or any	specified a	dvance	exceed	ding	Yes/ No		
		(ia) If		e provide		ng details:											
				Details of P	ayee					ransaction	I			Mode o	of Repayment		
	3.	S No	Name	PAN, if available	Addre	Loan, Deposi Any Specifie Advana	posit/ any Amo cified		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?	Maxir Amo outsta	ount	By Cheque Bank Draft/ us of electron clearing system through bank accour or nay other mode	Whether Account Payee if by Cheque/ Bank Draft?		
											Yes/ No						
		XVII-BI	 3ś				to dedu	ct or c	collect tax as p	er the provis	sions of Cho	apter XVI	II-B or C	Chapter	Yes/ No		
X. Compliance with provisions of tax deduction or collection at source			· ·	e furnish th	e following	g details: Total	Total a	mount	Total amount	Amount	of Total a	mount	Amour	at of	Amount of tax		
	1.	Dec Col Ac Nu	1 1		payment	amount of payment or receipt of the nature specified in column (3)	on whi was re to deduct collect	ch tax quired oe ted or ed out	on which tax was deducted or collected at specified rate out of (5)	tax deducted or collected out of (6)	on whi d was de- ed or col	ch tax ducted llected than ed rate	tax deduc or collec on (8	ted d	deducted or collected not eposited to the credit of the Central covernment out of (6) and (8)		
iei			(1)	(2)	(3)	(4)	(5)	(6)	(7)	3)	3)	(9)		(10)		
edu																	
р Д		(ii) Wh	ether the	trust or the	institution	is required t	o furnish t	he sta	tement of tax	deducted or	tax collect	ed?			Yes/ No		
ls of		(iia) If	yes, pleas	se furnish tl	ne followin	a details:											
h provisior	2.		Tax Deduct	tion and ount Numbe	Туре	of Due d	ate for shing		Date of urnishing, if furnished		ner the state ins informat rec		ut all tra	nsactions			
e Ki			(1)		(2)	(;	3)		(4)			I	[5]				
lianc		(iii) Wh	nether the	trust or th	e institution	is liable to p	oay intere	st und	er section 201 (1A) or sectio	n 206C(7)?				Yes/ No		
d mo		(iiia) If	yes, plea	se furnish t	he followir	g details:											
×	3.			n and Collec (TAN	tion Accour		Aı		of interest und A)/206C(7) is p		Am	Amount paid out of column (2) along with date of payment.					
				(1)					(2)					(3)			
											l						

(Signature and	ctamn	/ Spal of the	, cianaton,	١
ISIGNATURE UND		/ 3001 01 1110	JUNION	1

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 26th March, 1962 and were last amended vide notification number, datedth May, 2019.