

F. No.370142/42/2023-TPL
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
(TPL Division)

Dated 09th October, 2023

Sub: Order under section 119 of the Income-tax Act, 1961 - reg.

Audit report in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution, under clause (b) of the tenth proviso to clause (23C) of section 10, or sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961 (the Act), as the case may be, is required to be furnished in Form No. 10B / Form No. 10BB.

2. Representations have been received regarding difficulties in filling details of persons who have 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 (as referred to in section 13(3)(b) of the Act).

3. The matter has been examined with reference to the issue raised in paragraph 2 and it is hereby stated that for the purposes of providing details in (i) Form No. 10B in the Annexure, in row 41; and (ii) Form No. 10BB in the Annexure, in row 28, for the assessment year 2023-24:

(a) the aforesaid details (that is, of persons making substantial contribution) may be given with respect to those persons whose total contribution during the previous year exceeds fifty thousand rupees;

(b) details of relatives of such person, as referred to in (a) above may be provided, if available.

(c) details of concerns in which such person, as referred to in (a) above, has substantial interest may be provided, if available.

(Sourabh Jain)

Under Secretary (TPL) - I, CBDT

Copy to the:

1. PS/ OSD to FM/ PS/OSD to MoS(F).
2. PS to the Finance Secretary.

3. Chairman and Members, CBDT.
4. Joint Secretaries/ CsIT/ Directors/ Deputy Secretaries/ Under Secretaries, CBDT.
5. C&AG of India.
6. JS & Legal Adviser, Ministry of Law & Justice. New Delhi.
7. Institute of Chartered Accountants of India.
8. CIT (M&TP). Official Spokesperson of CBDT.
9. Web Manager, O/o DGIT(Systems) with request to upload on the departmental website of incometaxindia.gov.in.
10. Pr. Commissioner of Income-tax (Media & TP) and official Spokesperson, CBDT, New Delhi.
11. JCIT, Data-Base Cell for uploading on irsofficersonline.gov.in