

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, 23rd June, 2023

INCOME-TAX

G.S.R. 457(E).—In exercise of the powers conferred by clauses (i), (ii), (iii) and (iv) of the first proviso to clause (23C) of section 10, ninth proviso to clause (23C) of section 10, clause (b) of the tenth proviso to clause (23C) of section 10, sub-clauses (i) (ii), (iii), (iv), (v) and (vi) of clause (ac) of sub-section (1) of section 12A, sub-clause (ii) of clause (b) of sub-section (1) of section 12A, sub-section (3) of section 12AB, clauses (i), (ii), (iii) and (iv) of the first proviso to sub-section (5) of section 80G, third proviso to sub-section (5) of section 80G 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. Short title and commencement.—(1) These rules may be called the Income-tax (Eleventh Amendment) Rules, 2023.

(2) Save as otherwise provided in these rules, they shall come into force from the 1st day of October, 2023.

2. In the Income-tax Rules, 1962 (hereafter referred to as the principal rules),—

(a) in rule 2C,-

(i) in sub-rule (1), -

(I) in clause (i), for the words, brackets and figure “clause (i) or”, the words, brackets, figure and letter “clause (i) or sub-clause (A) of” shall be substituted;

(II) in clause (ii), for the word, brackets and figures “clause (iii)”, the words, bracket, figures and letter “clause (iii) or sub-clause (B) of clause (iv)” shall be substituted;

(ii) in sub-rule (7), for the word and figures “section 10”, the words and figures “section 10 as it stood immediately before its amendment by the Finance Act, 2023,” shall be substituted;

(b) in rule 11AA,-

(i) in sub-rule (1),-

(I) in clause (a), for the words, brackets and figure “clause (i) or”, the words, brackets, figure and letter “clause (i) or sub-clause (A) of” shall be substituted;

(II) for clause (b), the following sub-clause shall be substituted, namely:-

“(b) Form No. 10AB in case of application under clause (ii) or clause (iii) or sub-clause (B) of clause (iv) of the first proviso to sub - section (5) of section 80G to the Principal Commissioner or Commissioner authorised under the said proviso.” ;

(ii) for sub-rule (7), the following sub-rule shall be substituted, namely:-

“(7) In case of an application made under,-

(i) clause (iv) of the first proviso to sub-section (5) of section 80G as it stood immediately before its amendment vide the Finance Act, 2023,; or

(ii) sub-clause (A) of clause (iv) of first proviso to sub-section (5) of section 80G,

the provisional approval shall be effective from the assessment year relevant to the previous year in which such application is made.”;

(c) in rule 17A,-

(i) in sub-rule (1),-

(I) in clause (i), for the words, brackets and figure “sub-clause (i) or”, the words, brackets, figure and letter “sub-clause (i) or item (A) of sub-clause” shall be substituted;

(II) in clause (ii), for the word, brackets and figure “or (v)”, the words, brackets, figures and letter “or (v) or item (B) of sub-clause (vi)” shall be substituted;

(ii) in sub-rule (7), for the word, figure and letter “section 12A” the words, figures and letter “section 12A as it stood immediately before its amendment vide the Finance Act, 2023,” shall be substituted.

3. In the principal rules, in the APPENDIX II, -

(a) in Form No. 10A, -

(i) below the table and before the heading “Notes to fill Form No. 10A”, for the portion beginning with the words “I_, son/daughter of” and ending with the words

“Date

Signature” ,

the following shall be substituted, namely:-

“I_____,son/daughter of_____,hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I undertake that I am applying for registration/approval (strike out whichever is inapplicable) under the section code 2/7/ 8/9/10/12 and the activities of the (Name of the institution, trust or fund) having permanent account number (PAN)..... have not commenced on or before the date of making this application.

I further undertake to communicate forth with any alteration in the terms of the trust/society/non-profit company, or in the rules governing the Institution, made at any time hereafter. I also declare that I am filing this form in my capacity as.....(designation) having PAN.....and that I am competent to file this form and verify it.

Date :

Signature

Or (for codes 1/3/4/5/6/11)

I.....,son/daughter of..... ,hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I undertake to communicate forth with any alteration in the terms of the trust/society/non-profit company, or in the rules governing the Institution, made at any time hereafter. I further declare that I am filing this form in my capacity as.....(designation) having permanent account number.....and that I am competent to file this form and verify it.

Date:

Signature

(strike whichever is inapplicable)”;

(ii) Under the heading “Notes to fill Form No. 10A”, for serial number 2., the following shall be substituted, namely:- “ 2. Application for registration under section 10(23C)/ 12A/80G/select one of the following code in row 2:

1	Sub-clause (i) of clause (ac) of sub -section (1) of section 12A	01
2	Item (A) of sub-clause (vi) of clause (ac) of sub-section (1) of section 12A	02
3	Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)	03
4	Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10)	04

5	Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 10)	05
6	Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10)	06
7	Sub-clause (A) of clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)	07
8	Sub-clause (A) of clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10)	08
9	Sub-clause (A) of clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 10)	09
10	Sub-clause (A) of clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10)	10
11	Clause (i) of first proviso to sub-section (5) of section 80G	11
12	Sub-clause (A) of clause (iv) of first proviso to sub-section (5) of section 80G	12";

(b) in Form No. 10AB, -

- (i) Below the table and before the heading “Notes to fill Form No. 10AB”, for the portion beginning with the words “I ,son/daughter of” and ending with the words

“Date:

Signature”,

the following shall be substituted, namely:-

“I____,son/daughter of_____,hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I undertake that I am applying for registration/approval (strike out whichever is inapplicable) under the section code 4A/12A/12B/12C/12D/ 14A having commenced activities on dd/mm/yyyy and also that no income or part thereof of the (Name of the institution, trust or fund) having permanent account number (PAN)..... has been excluded from the total income on account of applicability of sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 or section 11 or 12 for any previous year ending on or before the date of making this application on dd/mm/yyyy, at any time after the commencement of such activities.

I further undertake to communicate forth with any alteration in the terms of the trust/society/non- profit company, or in the rules governing the Institution, made at any time hereafter. I further declare that I am filing this form in my capacity as _____(designation)having PAN_____and that I am competent to file this form and verify it.

Date

Signature

Or (for codes 1/2/3/4/5/6/7/8/9/10/11/12/13/14)

I____,son/daughter of_____,hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I undertake to communicate forth with any alteration in the terms of the trust/society/non profit company, or in the rules governing the Institution ,made at any time hereafter. I further declare that I am filing this form in my capacity as _____(designation) having permanent account number_____ and that I am competent to file this form and verify it.

Date

Signature

(*strike out whichever is inapplicable*)”;

- (ii) Under the heading “Notes to fill Form No. 10AB”, in serial number (2),-
 (I) after row 4, the following row shall be inserted, namely:-

“4A	Item (B) of sub-clause (vi) of clause (ac) of sub-section (1) of section 12A	04A”;
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- (II) after row 12, the following rows shall be inserted, namely:-

“12A	Sub-clause (B) of clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)	12A
12B	Sub-clause (B) of clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10)	12B
12C	Sub-clause (B) of clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 10)	12C
12D	Sub-clause (B) of clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10)	12D”;

- (III) after row 14, the following row shall be inserted, namely:-

“14A	Sub-clause (B) of clause (iv) of first proviso to sub-section (5) of section 80G	14A”;
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- (c) with effect from the date of publication of this notification in the Official Gazette,-

- (i) in Form No. 10AC, after row 2, the following row shall be inserted, namely:-

“2A.	Nature of activities	Charitable	☐	Religious	☐	Religious cum charitable”;	☐
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- (ii) in Form No. 10AD, after row 2, the following row shall be inserted, namely:-

“2A.	Nature of activities	Charitable	☐	Religious	☐	Religious cum charitable”;	☐
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- (iii) a in Form No. 10B, in the Annexure, for schedule 269ST and entries relating thereto, the following shall be substituted, namely:-

“Schedule 269ST: Details of amount received 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				
Details of Payer and amount of payment				
S.No.	Name	PAN, if available	Address	Amount of payment”;

- (iv) in Form No. 10BB, in the Annexure, in row 10 (iii), for the words, brackets and figures “ sub-clause (iv)”, the words, brackets and figures “sub-clause (iii)” shall be substituted.

[Notification No. 45/2023/ F. No. 370142/18/2023-TPL]

SOURABH JAIN, Under Secy.

Note : The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) vide number S.O. 969 (E) dated 26th March, 1962 and were last amended vide notification number G.S.R 194(E) dated 16th March, 2021.