

Contents



	PAGE
Preface	I-5
Chapter 1	
◆ Introduction	1
Chapter 2	
◆ Comparative analysis of various salient features of a Trust, Society & Section 8	5
Chapter 3	
◆ Definitions, Rights, Duties & Liabilities of a Settlor/Author, Trustee & Beneficiaries	9
Chapter 4	
◆ Provisions applicable to the Charitable Trusts under the Income-tax Act, 1961 for maintenance of books of accountant and other document	14
Chapter 5	
◆ Registration	21
Chapter 6	
◆ Amendment of the Trust Deed	25
Chapter 7	
◆ Application of Income	28
Chapter 8	
◆ Corpus Donation and Inter Charity Donation	32
Chapter 9	
◆ Modes Available for Accumulation of Income	44

Chapter 10

- ◆ Specified modes of Investment or Deposit under Section 11(5) of the Act 48

Chapter 11

- ◆ Anonymous Donations 53

Chapter 12

- ◆ Condonation of Delay in Filing of Audit Reports, & Other Forms and/or Income-tax Returns – “ITR” 56

Chapter 13

- ◆ Penal Taxation of NGO's 59

Chapter 14

- ◆ Summary of Penal Tax Rates 63

Chapter 15

- ◆ Forfeiture of Various Exemptions Granted 65

Chapter 16

- ◆ Cancellation of Registration 70

Chapter 17

- ◆ Tax on Accreted Income of NGO's 73

Chapter 18

- ◆ Tax implications of CSR Expenditure 76

Chapter 19

- ◆ Statement of Donations to be filed by Donee Trust [Form 10BD] 81

APPENDICES

Appendix 1: Section Numbers as per Income-tax Act 87

Appendix 2: Form Numbers as Per Income-tax Act 94

Appendix 3: Form No. 9A 95

Appendix 4: Form No. 10 97

Appendix 5: Form No. 10AC 99

Appendix 6: Form No. 10AD 102

Appendix 7: Form No. 10B 104

	PAGE
Appendix 8: Form No. 10BA	<i>108</i>
Appendix 9: Form No. 10BB	<i>109</i>
Appendix 10: Form No. 10BD	<i>118</i>
Appendix 11: Form No. 10BE	<i>121</i>