

FAQ's for Form 10BB (A.Y. 2023-24 onwards)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

Question 1:

From which Assessment Year re-notified Form 10BB is applicable?

Resolution:

Form 10BB notified vide Notification No. 7/2023 dated 21st February 2023 is applicable from Assessment Year 2023-24 onwards.

Question 2:

Is Form 10BB which was being filed prior to issuance of Notification No. 7/2023, still available on e-Filing portal?

Resolution:

Existing Form 10BB is available on portal and is applicable till Assessment Year 2022-23 only.

For filings upto Assessment Years 2022-23, Form 10BB is available on e-Filing portal and can be accessed at–

“e-File -----> Income Tax Forms -----> File Income Tax Forms ---> Persons not dependent on any Source of Income-----> Form 10BB” for assignment to CA.

or

Alternatively, the form can be assigned using “My CA” functionality as well.

Question 3:

When is an auditee required to file Form 10BB notified vide Notification No. 7/2023?

Resolution:

From A.Y. 2023-24 onwards, re-notified Form 10B shall be applicable where any of the below mentioned conditions are satisfied-

- (I) The total income of *auditee*, without giving effect to the provisions of mentioned clause/section, as applicable-
 - a) sub-clauses (iv), (v), (vi) and (via) of clause 23C of section 10
 - b) sections 11 and 12 of the Act,
exceeds rupees five crores during the previous year
- (II) *Auditee* has received any foreign contribution during the previous year
- (III) *Auditee* has applied any part of its income outside India during the previous year.

For all other cases, re-notified **Form No. 10BB** shall be applicable.

For more details, you may refer Rule 16CC and Rule 17B of Income tax Rules, 1962.

Question 4:

What is the process to file Form 10BB (A.Y. 2023-24 onwards) on e-Filing portal?

Resolution:

Following are the steps for filing Form 10BB (A.Y. 2023-24 onwards):

Step 1) Taxpayer login: Assign Form to CA. Form can be assigned in either of two ways-

- a) e-File ----> Income Tax Forms ----> File Income Tax Forms ---> Persons not dependent on any Source of Income----> Form 10BB (A.Y. 2023-24 onwards)
- b) Authorised Partners-----> My Chartered Accountant (CA) -----> Add CA (if not added)----> Assign Form 10BB (A.Y. 2023-24 onwards).

Step 2) CA Login: CA to accept the assignment and upload the Form through the Worklist's "For Your Action" tab.

Step 3) Taxpayer login: Taxpayer to accept the form uploaded by CA through the Worklist's "For Your Action" tab.

Please ensure that the form is uploaded and accepted before the *specified date referred to in section 44AB i.e. date one month prior to the due date for furnishing the return of income under sub-section (1) of section 139* to avoid any delayed filing consequences.

Question 5:

Who is an "auditee" as referred in Question No. 3 above?

Resolution:

Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act shall be referred as "auditee" in this form.

Question 6:

What is the meaning of "foreign contribution" as mentioned in Question No. 3 in reference of re-notified Form 10BB?

Resolution:

For Rule 16CC and Rule 17B, the word "foreign contribution" shall have the same meaning assigned to it in clause (h) of sub-section (1) of section 2 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

Question 7:

What is the due date for filing of Form 10BB (A.Y. 2023-24 onwards)?

Resolution:

Form 10BB shall be filed before the specified date referred to in section 44AB i.e. one month before the due date for filing of return u/s 139(1).

Question 8:

When is filing of Form 10BB (A.Y. 2023-24 onwards) considered to be completed ?

Resolution:

Filing of form is considered to be completed only when taxpayer accepts the form uploaded by CA and verifies the same with active DSC or EVC registered on e-filing portal.

Question 9:

What modes of verification are available for Form 10BB (A.Y. 2023-24 onwards)?

Resolution:

Modes of verification for Form 10BB (A.Y. 2023-24 onwards):

- For CAs, only DSC option is available for uploading of Form.
- For taxpayers (auditee) other than companies, both DSC and EVC options are available to accept the form uploaded by CA.
- For Companies, only DSC option is available to accept the form uploaded by CA.

Question 10:

I have filed Form 10BB last year. Which form, either 10B or 10BB is required to be filed for A.Y.2023-24 or succeeding assessment years?

Resolution:

Income-tax Amendment (3rd Amendment) Rules,2023 has amended Rule 16CC and Rule 17B. Irrespective of the fact, which form was filed in the previous assessment years, applicability of the Form 10B and 10BB from A.Y. 2023-24 onwards shall be decided on the basis of amended Rule 16CC and Rule 17B.

Question 11:

How to provide records for Schedules having Table i.e. “Add Details” option and “Upload CSV” option together?

Resolution:

For all Schedules in Serial Number 23(vii), Serial No. 23(viii) and Serial No. 32, please note the following:-

- a) For number of records upto 50: either of table or CSV option can be used. In both cases, data will be reflected in table.
- b) For number of records more than 50: Only CSV option can be used. The data will appear as CSV attachment only.
- c) While using upload CSV option, followings steps to be followed:-
“Download Excel template →Add Records →Convert Excel template into .csv file →upload .csv file”
- d) Whenever a CSV file is uploaded, it will overlap the existing records/data, if any. Old records will be removed and records uploaded through latest CSV will prevail.

Question 12:

Can filed Form 10BB (A.Y. 2023-24 onwards) be revised?

Resolution:

The assessee has to get its accounts audited before the specified date as referred to in section 44AB and the report of such audit is to be furnished by that date in prescribed Form 10BB. Yes, Revision functionality is available for filed Form 10BB.

Question 13:

Is there any Instruction or guidance available for filling of Form?

Resolution:

Yes, Once the CA accepts the assignment and proceeds for filling the form under his ARCA login, he will be able to download an **Instruction File**, available at the top of screen where Form 10BB (A.Y. 2023-24 onwards) panels are provided.

By clicking on mentioned link, the Instruction file can be downloaded.

Question 14:

Whether any attachments are required to be attached while filing the Form?

Resolution:

Yes, following attachments are mandatory to be attached-

- a) Income and Expenditure Account/Profit and Loss Account
- b) Balance Sheet

There is an optional attachment option as well named "Miscellaneous Attachments" where any other relevant document may be attached.

Please note that size of each attachment shall not exceed 5MB. All the attachments should be in PDF/ZIP format only and all the files in ZIP file should contain files in PDF format only.

Question 15:

Where to view the filed form details after filing of Form 10BB (A.Y. 2023-24 onwards)?

Resolution:

Filed form details can be viewed under e-File tab--->Income Tax Forms--->View Filed Forms under CA and Taxpayer's login.

Question 16:

How can I download the offline utility of Form 10BB (A.Y. 2023-24 onwards)?

Resolution:

Visit [Home | Income Tax Department](#) -----> Go to Downloads-----> Income Tax Forms-----> Form 10BB (A.Y.2023-24 Onwards) -----> Form Utility.

Alternatively, CA can access this path by clicking on Download button under offline filing option at the time of uploading form.

Note: Please make sure you always use the latest version of utility available on E-filing portal.

Question 17:

Can Form 10BB (A.Y. 2023-24 onwards) be filed through ERIs i.e. third party softwares?

Resolution:

Yes, this form can be filed through ERIs also using "Offline" filing mode.

Question 18:

Whether Form 10BB is required to be filed if my income is below basic exemption limit?

Resolution:

Please refer to the relevant provisions of clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of section 12A(1) of the Income Tax Act, 1961 read along with Rule 16CC and Rule 17B of the Income Tax Rules, 1962 for applicability of Form 10BB.

Question 19:

In Form 10BB, Under Report of Accountant Panel, there is no option to select "Society/ Company/Non Profit organisation/etc." Which option shall I choose?

Resolution:

Form 10BB gives following options for selection for auditee detail under "Report from an accountant" panel- fund, trust, institution, university, other educational institution, hospital or other medical institution.

You may choose the one which is suitable in case of auditee basis the type of organisation for which provisional/ final registration was granted or according to the nature of activities carried on by organisation or any other relevant factor that may be taken as basis.

Question 20:

I am getting error for 'submission failure'

OR

There is submission in error where the error states as "Please fix the following issues and try submit again: Invalid format for Full name, Invalid Flag, Invalid input, Please enter a valid percentage, Invalid flat, Invalid Address, Line, Please enter valid PIN code." What should I do now?

Resolution

Please ensure that the profile of Taxpayer and Chartered Accountant is complete for all mandatory fields including Key person details. Post completion, delete the old draft and re-try filing of fresh form.

Question 21:

Whether details of specified person as referred to in section 13(3) are mandatory to be provided in Sl. No. 28 of Form 10BB, even in case if conditions/criteria mentioned in clause (c) of sub-section (1) or sub-section (2) of Section 13 are not applicable?

Resolution:

Details of specified persons required in Sl. No. 28 are mandatory to be provided. You may further refer to Circular No. 17/2023 dated 9th October 2023 and the details of the persons as available may be provided.

Question 22

How to generate UDIN for Form 10BB for A.Y. 2023-24?

Resolution:

Please note that for re-notified Form 10BB, applicable from A.Y. 2023-24 onwards, UDIN needs to be generated by selecting Form name "Form 10BB- Tenth proviso to section 10(23C)(b)(iv)/(v)/(vi)/(via) and section 12A(1)(b)(ii)" on UDIN portal.