



**Form 10B (A.Y. 2023-24 onwards)**

**&**

**Form 10BB (A.Y. 2023-24 onwards)**

**for**

**Filing of Audit Report u/s 12A by charitable or religious trusts and 10(23C) of Income Tax Act,1961 by fund or trust or institution or any university or other educational institution or any hospital or other medical institution.**



# Agenda

1 Applicability of Form 10BB and Form 10B and purpose of Webinar

2 Process of filing Form 10BB for A.Y 2023-24

3 Process of filing Form 10B for A.Y 2023-24

4 Questions & Answers

**Note** : For the purpose of this Webinar “Auditee” means any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (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.



# Applicability of Form 10B and Form 10BB (Rule 16CC and Rule 17B of IT Rules)

**A.Y. 2023-24 onwards**

**Vide Notification No. 7/2023 dated 21st February 2023**

**Form No. 10B is applicable where—**

- 1) The total income of auditee, without giving effect to the provisions of mentioned clauses/sections, 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; or
- 2) Auditee has received any foreign contribution during the previous year; or
- 3) Auditee has applied any part of its income outside India during the previous year;

**Form No. 10BB in other cases**

**Up-to A.Y. 2022-23**

Up-to **A.Y. 2022-23**, Audit report in **Form 10B** was required to be furnished by Charitable or Religious Institutions registered under **section 12AB**.

**Form 10BB** was required to be furnished under by funds, trusts and institutions registered under different **clauses of section 10(23C)** of Income Tax Act, 1961.



## Purpose of the Webinar

**The purpose of the Webinar is to discuss and understand:**

- The step-by-step process of filing Form 10BB in online and offline mode and Form 10B through offline utility for AY 2023-24
- The best practices for filing the forms
- Address grievances and provide resolutions for smooth filing of Form 10B and Form 10BB

Please note that the due date of filing Form 10B and Form 10BB for A.Y. 2023-24 has been extended to **31st October, 2023** as per Circular No. 16/2023 dated 18<sup>th</sup> September 2023.



## Pre-requisites for filing the Forms

- Auditee and CA is registered at e-filing portal.
- They have valid Username and Password.
- CA should have a valid DSC registered at e-filing portal & not expired.
- Auditee should have a valid DSC (if applicable) or EVC.
- Auditee should assign the Form to CA along with necessary documents.

## Important Points to be Noted

- It has been noticed that some audit reports have been submitted in old Form 10B or Form 10BB for AY 2023-24, which cannot be considered as valid in view of amendments made in Rule 16CC and Rule 17B of Income Tax Rules. To ensure compliance and to avoid any legal implications, such taxpayers are requested to file re-notified Form 10B or 10BB, as applicable in case of auditee for **A.Y. 2023-24**.
- These re-notified Forms 10B and 10BB are available on e-Filing portal with names-
  - **Form 10B (A.Y. 2023-24 onwards)**
  - **Form 10BB (A.Y. 2023-24 onwards)**
- Please note that only one audit form either 10B or 10BB is applicable on the auditee. Please refer Rule 16CC and Rule 17B of Income Tax Rules, 1962 to check the applicability.

## Process Flow

### Step-1: Adding CA by Auditee

If CA is already added, skip to Step 2.

### Step-2: by Auditee

Assign Relevant Form either through My CA Functionality or File Forms Functionality to CA.

### Step-5: by CA

Prepare and File Form, upload json (wherever applicable) and submit using DSC under CA Login.

### Step-4: by CA

Upload Form under CA Login.

### Step-3: by CA

Accept the Request under CA Login.

### Step-6: by Auditee

Accept the Form and complete the process of e-verification under Auditee Login.

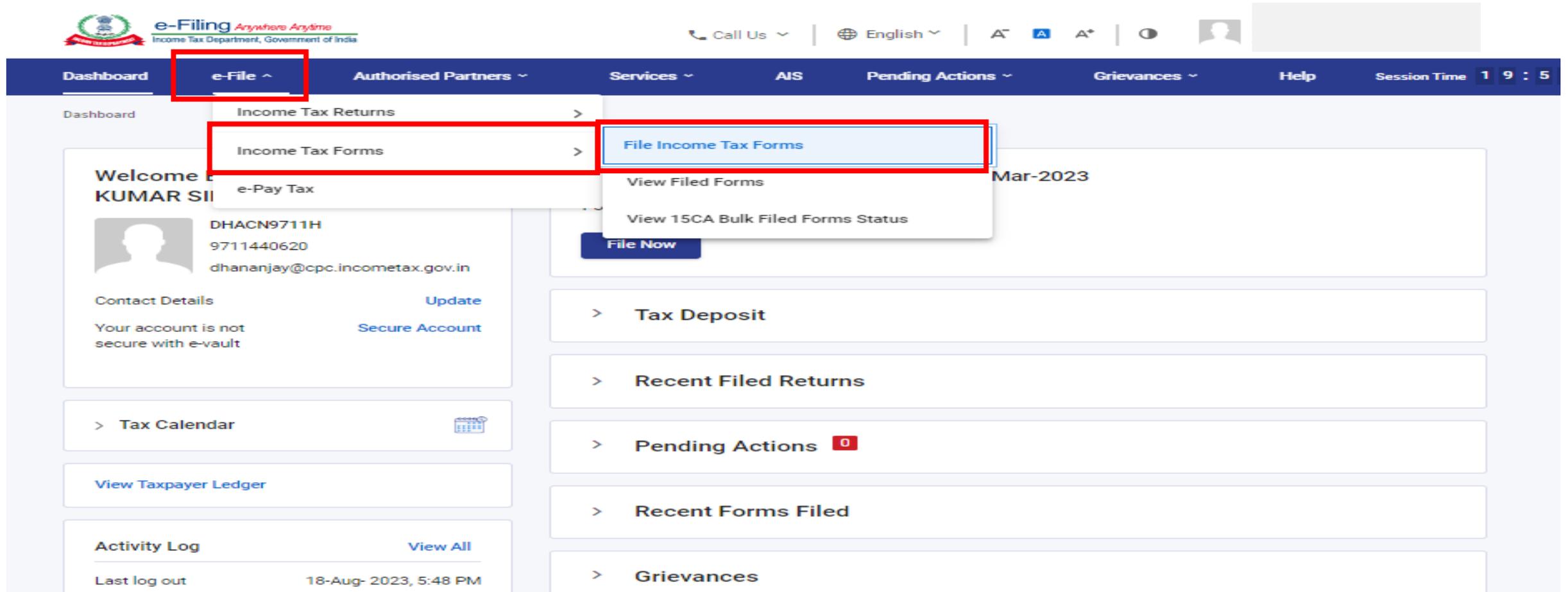
### Step-7: by CA/Auditee

The submitted Form can be downloaded from View Filed Forms Functionality for both CA and Auditee Login



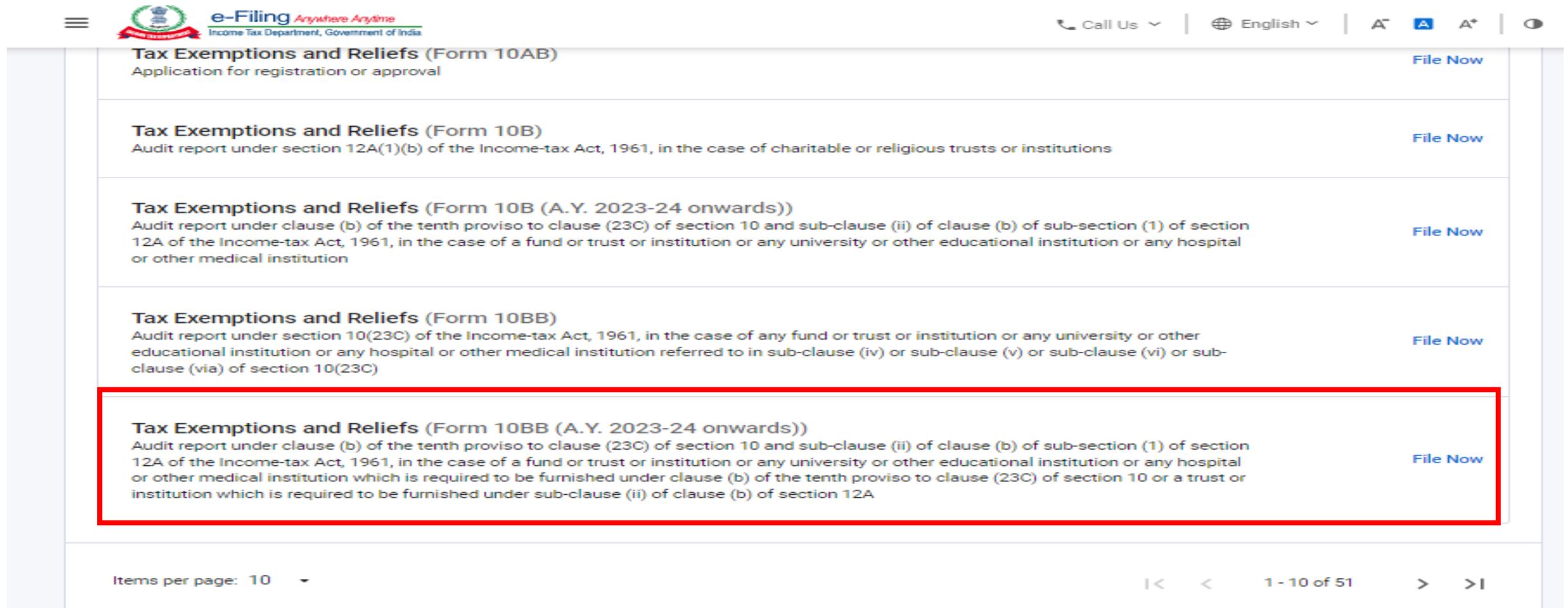
Process of filing Form 10BB for A.Y 2023-24  
onwards in online mode and offline mode

After login to e-filing portal, on Auditee Dashboard, click e-File > Income Tax Forms > File Income Tax Forms.



The screenshot displays the e-filing portal interface. At the top, the header includes the e-Filing logo with the tagline 'Anywhere Anytime' and the text 'Income Tax Department, Government of India'. Navigation links for 'Call Us', 'English', font size adjustments, and a user profile icon are also present. The main navigation bar contains 'Dashboard', 'e-File', 'Authorised Partners', 'Services', 'AIS', 'Pending Actions', 'Grievances', and 'Help'. The 'e-File' menu is expanded, showing 'Income Tax Returns', 'Income Tax Forms', and 'e-Pay Tax'. The 'Income Tax Forms' sub-menu is further expanded, highlighting 'File Income Tax Forms', 'View Filed Forms', and 'View 15CA Bulk Filed Forms Status'. A 'File Now' button is visible below the sub-menu. The dashboard also features a 'Welcome KUMAR SII' message, contact details for 'DHACN9711H', and a list of dashboard items including 'Tax Calendar', 'View Taxpayer Ledger', 'Activity Log', 'Tax Deposit', 'Recent Filed Returns', 'Pending Actions', 'Recent Forms Filed', and 'Grievances'.

On screen for selection of Form, select **Form 10BB (AY 2023-24 onwards)**, under the relevant section.



The screenshot displays the e-Filing portal interface for the Income Tax Department, Government of India. The page title is "Tax Exemptions and Reliefs (Form 10AB) Application for registration or approval". The main content area lists five items, each with a "File Now" link. The fifth item, "Tax Exemptions and Reliefs (Form 10BB (A.Y. 2023-24 onwards))", is highlighted with a red border. The footer shows "Items per page: 10" and navigation controls.

Form Name	Description	Action
Tax Exemptions and Reliefs (Form 10AB)	Application for registration or approval	<a href="#">File Now</a>
Tax Exemptions and Reliefs (Form 10B)	Audit report under section 12A(1)(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions	<a href="#">File Now</a>
Tax Exemptions and Reliefs (Form 10B (A.Y. 2023-24 onwards))	Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution	<a href="#">File Now</a>
Tax Exemptions and Reliefs (Form 10BB)	Audit report under section 10(23C) of the Income-tax Act, 1961, in the case of any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of section 10(23C)	<a href="#">File Now</a>
<b>Tax Exemptions and Reliefs (Form 10BB (A.Y. 2023-24 onwards))</b>	<b>Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A</b>	<a href="#">File Now</a>

Items per page: 10

Navigation: |< < 1 - 10 of 51 > >|

**Note:** Carefully select Form 10BB (A.Y. 2023-24 onwards) for filing for A.Y. 2023-24 and Form 10BB for A.Ys. prior to A.Y. 2023-24



## How to assign Form to CA?



PAN will be pre-filled. Select relevant **Filing Type**, **AY** for which filing is to be done, Assign CA, then click **Continue**.

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

Call Us | English | A+ | A- | Help | Session Time 1 4 : 3 1

Dashboard > Income-tax Forms

### Audit Report under section 10(23C) and section 12A

[Form No. 10BB (A.Y. 2023-24 onwards)]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A. This Form is in compliance with rule 17B.

\* Indicates mandatory fields

PAN  
AAHTA0889J

**Filing Type \***  
 Original  Revised

Assessment Year (A.Y) \*  
Select A.Y. ▾

**Assign Chartered Accountant (CA)**

**CA Name \***  
Select CA Name ▾  
[+ Add New CA](#)

Membership Number  
[Empty field]

Supporting documents ⓘ  
[Attach file](#)  
PDF and ZIP (can contain only pdf) file format. 50mb max file size.

Type of Document attached  
Select Document Type ▾

**Relevant Section and Rule**

**Section 12A** - Conditions for applicability of sections 11 and 12.

**Section 10(23C)** - Incomes not included in total income

**Rule 16CC** - Form of report of audit prescribed under tenth proviso to section 10(23C)

**Rule 17B** - Audit report in the case of charitable or religious trusts, etc.

## Note:

1. If a CA is assigned by you already, details of Form pending with CA for filing or acceptance will be displayed
2. If CA is not assigned, you can assign a CA by choosing from the existing list of previously assigned CAs from the dropdown menu
3. In case there are no CAs added, you can add a CA by clicking Authorized Partner on Dashboard > Authorized Partners > My CA > Add new CA.

## Audit Report under section 10(23C) and section 12A

[Form No. 10BB (A.Y. 2023-24 onwards)]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A. This Form is in compliance with rule 17B.

\* Indicates mandatory fields

PAN  
AAHTA0889J

Filing Type \*  
 Original  Revised

Assessment Year (A.Y) \*  
2023-24

Assign Chartered Accountant (CA)

CA Name \*

Membership Number

[+ Add New CA](#)

Supporting documents ⓘ

 AA090823083862R\_SCN25082023 (1).pdf

PDF and ZIP (can contain only pdf) file format. 50mb max file size.

Type of Document attached  
Others

Please specify the Document type (If others) \*  
SS

### Relevant Section and Rule

**Section 12A** - Conditions for applicability of sections 11 and 12.

**Section 10(23C)** - Incomes not included in total income

**Rule 16CC** - Form of report of audit prescribed under tenth proviso to section 10(23C)

**Rule 17B** - Audit report in the case of charitable or religious trusts, etc.

Alternatively, you can add a CA by clicking Authorized Partner

On Dashboard > Authorized Partners > My CA > Add new CA>Enter **Membership no.**>**Click Add and click Confirm.**

Dashboard > Authorized Partners > My Chartered Accountant(s) > Add CA

## Add Chartered Accountant(s)(CA)

Add Chartered Accountant for PAN AAHTA0889J

\* Indicates mandatory fields

Membership Number \*

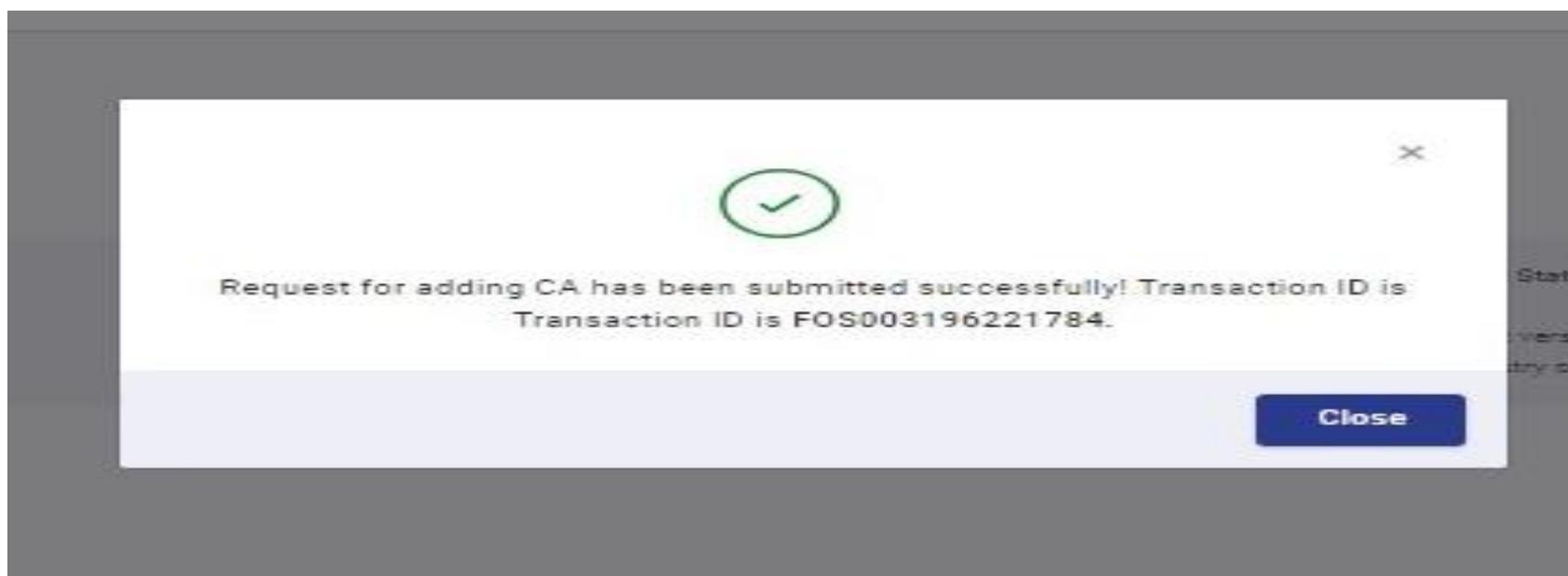
553989

Name of Chartered Accountant

Cancel

Add

Now, Request for Adding CA has been submitted successfully



Once the CA is added, the Form can also be assigned to CA by clicking on Assign Form in My CA functionality.

## My Chartered Accountant(s)

Below is the list of active and inactive CA(s)

+ Add CA

Active(1)

Inactive(0)

Search by Name



View Assigned Form(s)



Form(s) assigned



CA added  
03-Sep-2023

Membership Number : 553989  
Membership Status : ACTIVE

Assign Form(s)

Deactivate

On assignment of CA, a **success message** is displayed along with a **Transaction ID**. Please keep a note of the Transaction ID for future reference.

## Audit Report under section 10(23C) and section 12A

[Form No. 10BB (A.Y. 2023-24 onwards)]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A. This Form is in compliance with rule 17B.



**You have successfully added CA - Test User 630559 to file your form!**

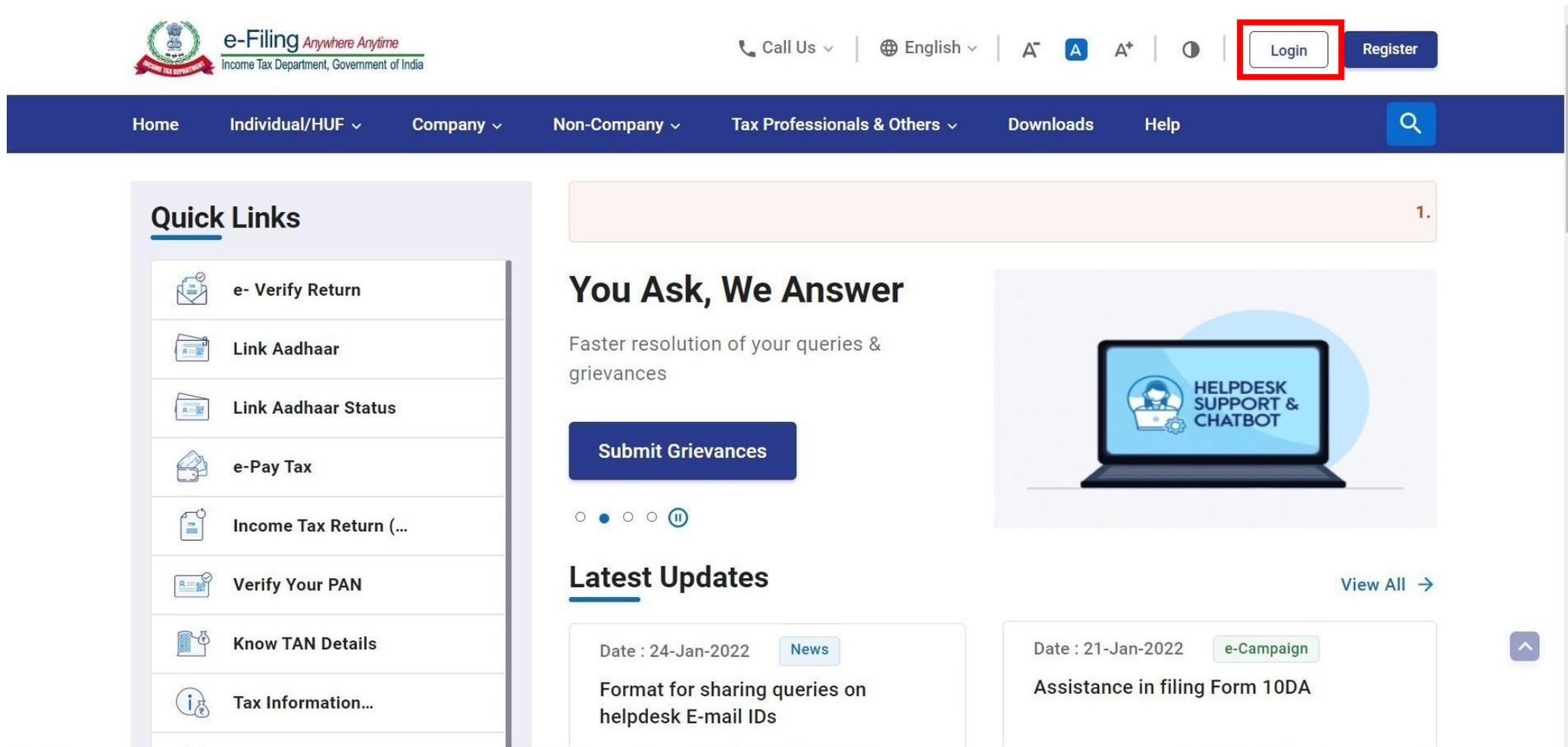
Transaction Id : FOS000002997598

Your request is pending with CA.

[Go to Dashboard](#)

# Form 10BB (A.Y. 2023-24 onwards) – Filing by CA

Login to the e-filing portal with CA user ID and password.



The screenshot shows the homepage of the Income Tax Department's e-filing portal. At the top, there is a navigation bar with the department's logo and name on the left, and utility links for 'Call Us', 'English', font size adjustments, and 'Login' (highlighted with a red box) and 'Register' buttons on the right. Below this is a dark blue menu bar with categories: Home, Individual/HUF, Company, Non-Company, Tax Professionals & Others, Downloads, and Help, along with a search icon. The main content area is divided into three columns. The left column features a 'Quick Links' section with icons and text for: e-Verify Return, Link Aadhaar, Link Aadhaar Status, e-Pay Tax, Income Tax Return (...), Verify Your PAN, Know TAN Details, and Tax Information... The middle column has a 'You Ask, We Answer' section with a 'Submit Grievances' button and a 'Latest Updates' section with two news items: 'Format for sharing queries on helpdesk E-mail IDs' (dated 24-Jan-2022) and 'Assistance in filing Form 10DA' (dated 21-Jan-2022). The right column contains a 'HELPDESK SUPPORT & CHATBOT' graphic. A vertical scrollbar is visible on the far right.

On CA's Dashboard, click **Pending Actions > Worklist** where list of pending items is displayed.

The screenshot shows the e-Filing dashboard for a Tax Professional (CA). The top navigation bar includes 'Dashboard', 'e-File', 'Pending Actions', 'Grievances', and 'Help'. The 'Pending Actions' menu is expanded, showing 'Worklist' as the selected option. The dashboard content includes a 'Welcome Back' message, 'E-Proceedings', 'Pending Actions' (with a red notification badge showing '13'), 'Recent Forms Filed', and 'Grievances'. The session time is displayed as 14:56.

Under the **For your Action** tab, click **Accept** against the form 10BB which has been assigned by Auditee.

which some of the accesses may have been limited. PAN can be made operative after payment of requisite fees u/s 234H and submitting the linking request using

Dashboard > Worklist

# Worklist

Filter

For Your Action | For Your Information

## Form Request List (1)

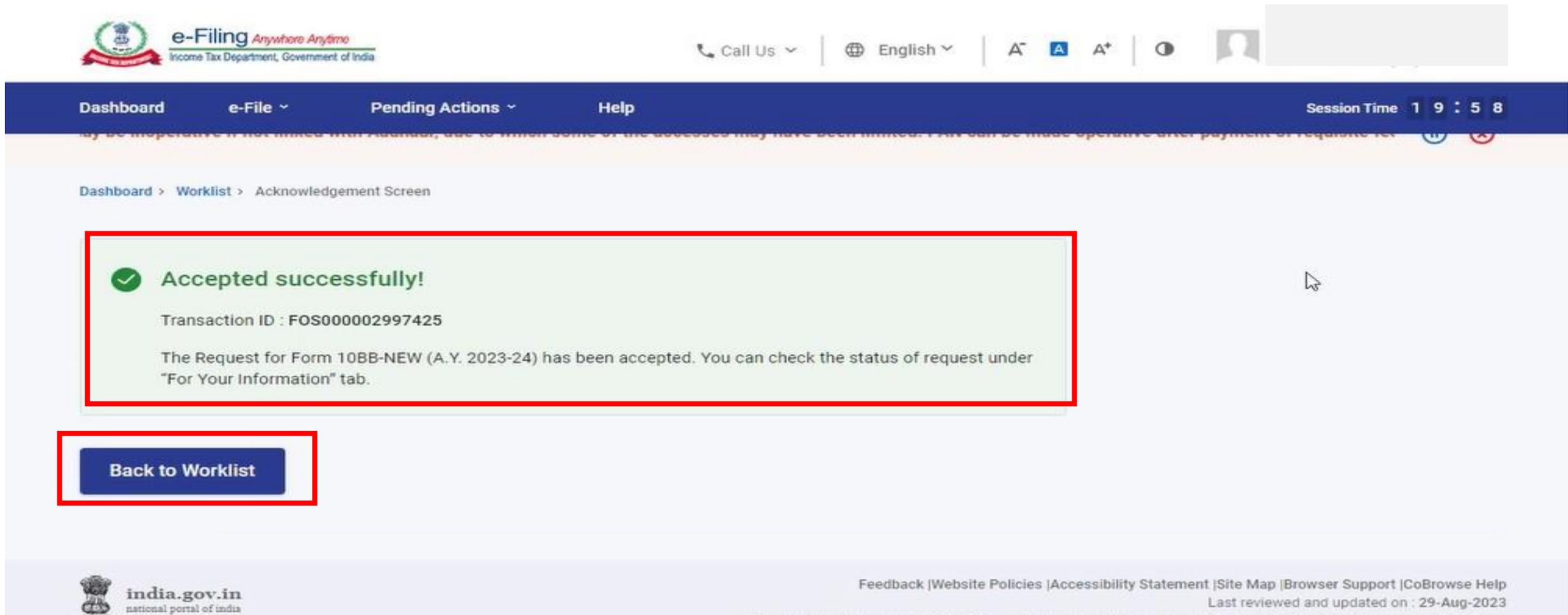
View All

<b>Form 10BB-NEW</b> ⓘ	[object Object]		
2023-24 Assessment Year	 Pending for Acceptance  03-Sep-2023 Request received	PAN of Assessee : AAHTA0889J Name of Assessee : ATHARV Filing Type : Original Transaction Id : FOS003196189091	<b>Accept</b> Reject

## Pending for Unload (6)

View All

On acceptance by CA, a **success message** is displayed along with a **Transaction ID**. Please keep a note of the Transaction ID for future reference. Click on **Back to Worklist**.



The screenshot displays the e-Filing interface. At the top, there is a navigation bar with 'Dashboard', 'e-File', 'Pending Actions', and 'Help'. A session timer shows '19:58'. Below the navigation bar, a breadcrumb trail reads 'Dashboard > Worklist > Acknowledgement Screen'. A large green success message box is highlighted with a red border, containing a checkmark icon, the text 'Accepted successfully!', the 'Transaction ID : FOS000002997425', and a message stating: 'The Request for Form 10BB-NEW (A.Y. 2023-24) has been accepted. You can check the status of request under "For Your Information" tab.' Below this message, a blue button labeled 'Back to Worklist' is also highlighted with a red border. The footer includes the 'india.gov.in' logo and a list of links: 'Feedback | Website Policies | Accessibility Statement | Site Map | Browser Support | CoBrowse Help', with a note 'Last reviewed and updated on : 29-Aug-2023'.

On the CA login, under the **Pending for Filing** tab, click **Upload Form** against the Form 10BB.

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

Call Us | English | A<sup>-</sup> A A<sup>+</sup> | 

Request received

**Form10BB (A.Y. 2023-24 onwards)**  Pending Since : 0 Hours

<b>2023-24</b> Assessment Year	 Pending for Upload	PAN of Assessee : RACTL7894C	<b>Upload Form</b>
	2023 Accepted	Name of Assessee : INFOSYS LIMITED	
	2023 Request received	Filing Type : Revised	

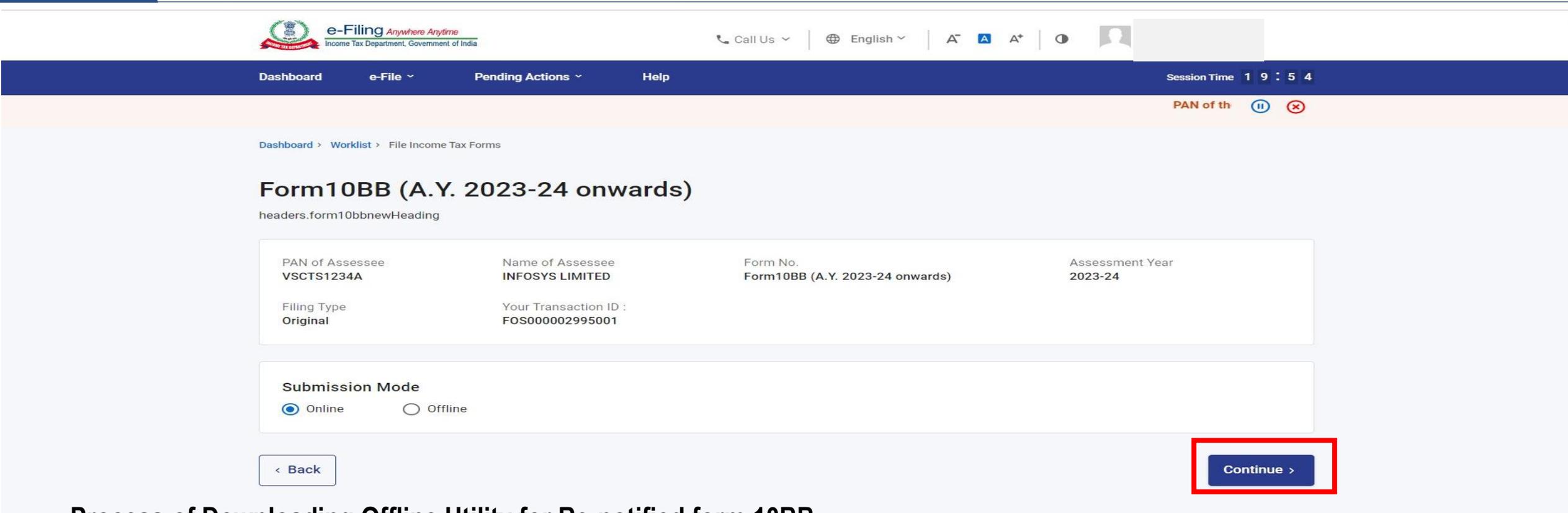
Transaction Id : FOS000002997425  
[Download Attachments](#)

Items per Page: 5  |< < 4 of 4 pages > >|

[< Back](#)



Select **Online/Offline mode** and click **Continue**.



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

Call Us | English | A<sup>-</sup> A A<sup>+</sup> | 

Dashboard e-File Pending Actions Help Session Time 1 9 : 5 4

PAN of th  

Dashboard > Worklist > File Income Tax Forms

### Form10BB (A.Y. 2023-24 onwards)

headers.form10bbnewHeading

PAN of Assessee VSCTS1234A	Name of Assessee INFOSYS LIMITED	Form No. Form10BB (A.Y. 2023-24 onwards)	Assessment Year 2023-24
Filing Type Original	Your Transaction ID : FOS000002995001		

**Submission Mode**

Online  Offline

[< Back](#) [Continue >](#)

### Process of Downloading Offline Utility for Re-notified form 10BB

Visit [https:// www.incometax. gov.in](https://www.incometax.gov.in) ----- > Go to download section----- --> Income tax forms-----> Form 10BB (A.Y.2023-24 onwards) -----> click on form utility

*Note: Please make sure you always use the latest version of utility, available on E-filing portal to download and upload the json.*

Click **Let's Get Started** to proceed.

Dashboard > Income-tax Forms > Form 10BB (A.Y. 2023-24 onwards)

## Audit Report under section 10(23C) and section 12A

[Form No. 10BB (A.Y. 2023-24 onwards)]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A

This form is in compliance with rule 16CC and rule 17B

[Click here](#) to download the Instruction file for relevant instructions regarding filling of Form.

### Provide details for each section

Report from an accountant  Completed

Modify if required >

**Please Note** - Enabling of Schedules is dependent on selection of Yes/No option in the associated field of the form. Enabling of some schedules is also dependent on the amount filled in the associated fields of the form. If any amount more than 0 is filled, then then it is mandatory to provide details in that Schedule.

## Fill the Form and confirm all the Tabs.

cuat/foervices/#/dashboard/fileIncomeTaxForm/audit-forms-4/F10BB-NEW

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A.

This form is in compliance with rule 16CC and rule 17B

[Click here](#) to download the Instruction file for relevant instructions regarding filling of Form.

### Provide details for each section

Report from an accountant <span>✔ Completed</span>	Modify if required >
Basic Details, Legal Status and Management <span>✔ Completed</span>	Modify if required >
Commencement of activities and Details of Place where books of accounts and other documents have been maintained <span>✔ Completed</span>	Modify if required >
Voluntary and other Contributions <span>✔ Completed</span>	Modify if required >
Application of Income <span>✔ Completed</span>	Modify if required >
Application of Income out of different sources <span>✔ Completed</span>	Modify if required >
Persons referred to in 13(3) <span>✔ Completed</span>	Modify if required >
Depreciation claim, TDS and TCS <span>✔ Completed</span>	Provide details >
Attachments <span>✔ Completed</span>	Modify if required >

Once the Form is prepared, it needs to be **e-verified by CA.**

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

Call Us  | English  | A<sup>-</sup>  A<sup>+</sup> 

## e-Verify

PAN GINPJ7508A	Form No. 10BB (A.Y. 2023-24 onwards)	Assessment Year 2023-24
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 **Note:** Kindly select appropriate mode of verification as prescribed in rule 12(3) of IT rules.

**How do you want to e-verify?**

I would like to verify using Digital Signature Certificate (DSC)

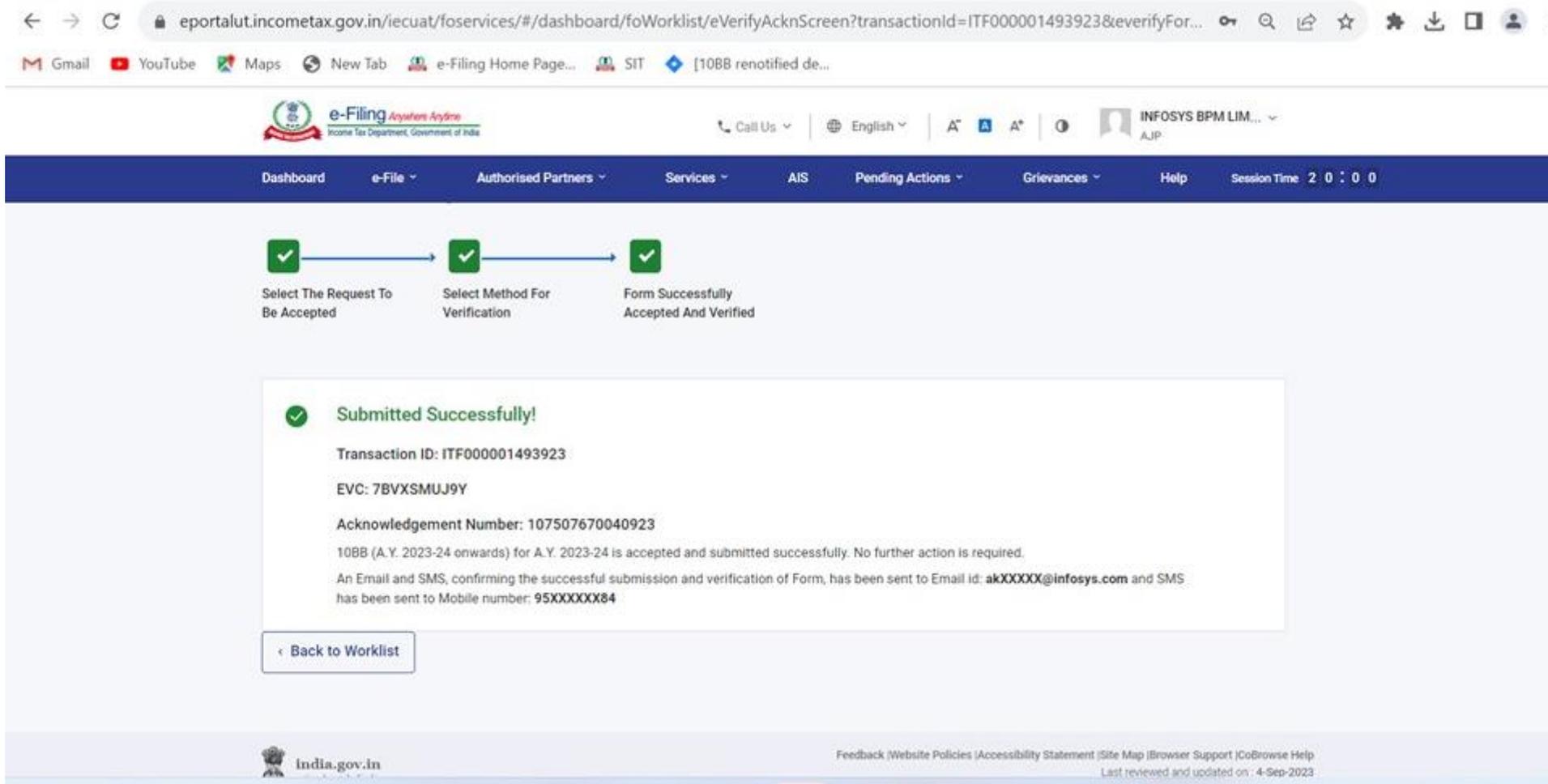
[< Back](#) [Continue >](#)



## Modes of Verification of Form 10BB (A.Y. 2023-24 onwards)

- For CAs, only DSC option is available for uploading of Form 10BB.
- 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.

After successful e-Verification, a **success message** of submission by CA is displayed along with a Transaction ID. Please keep a note of the Transaction ID for future reference.



The screenshot shows the e-Filing portal interface. At the top, there is a navigation bar with options like Dashboard, e-File, Authorised Partners, Services, AIS, Pending Actions, Grievances, and Help. The session time is 2:00:00. Below the navigation bar, a progress indicator shows three steps: 'Select The Request To Be Accepted', 'Select Method For Verification', and 'Form Successfully Accepted And Verified'. The main content area displays a green checkmark and the text 'Submitted Successfully!'. Below this, the following details are listed: Transaction ID: ITF000001493923, EVC: 7BVXSMUJ9Y, and Acknowledgement Number: 107507670040923. A message states: '10BB (A.Y. 2023-24 onwards) for A.Y. 2023-24 is accepted and submitted successfully. No further action is required. An Email and SMS, confirming the successful submission and verification of Form, has been sent to Email id: akXXXXX@infosys.com and SMS has been sent to Mobile number: 95XXXXXX84'. A 'Back to Worklist' button is located at the bottom left of the message box. The footer includes the India.gov.in logo and links for Feedback, Website Policies, Accessibility Statement, Site Map, Browser Support, and CoBrowse Help, with a note that the page was last reviewed and updated on 4-Sep-2023.

When the Form is submitted by the CA, the Auditee will also receive a confirmation message on the **email ID and mobile number** registered with the e-Filing portal.

Return to Auditee's Dashboard, click **Pending Actions > Worklist**

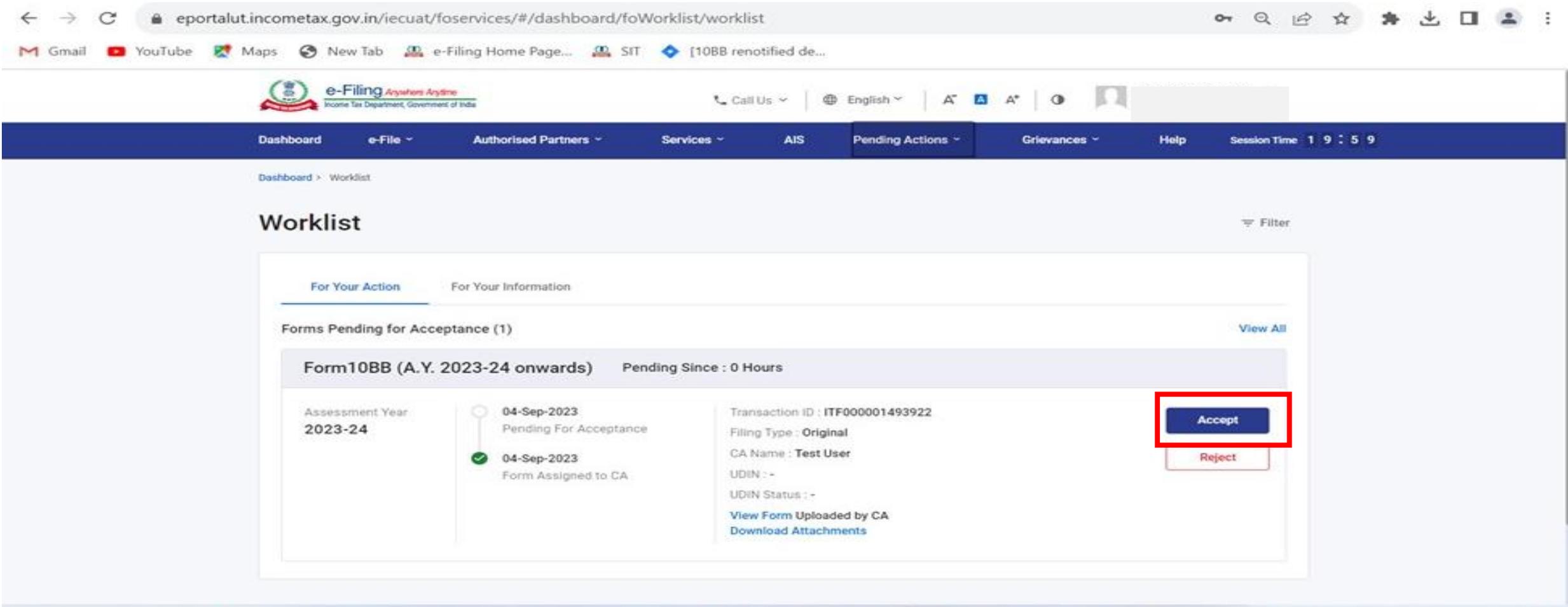
The screenshot shows the e-Filing portal interface. At the top, the header includes the Income Tax Department logo and the text "e-Filing Anywhere Anytime". The navigation bar contains links for Dashboard, e-File, Authorised Partners, Services, Pending Actions (highlighted with a red box), Grievances, and Help. A session timer shows 14:50. The main content area is divided into several sections:

- Welcome Back, INFOSYS LIMITED**: Includes a profile picture placeholder, the PAN number "BDCTA9876B", and links for "Update" and "Secure Account". A message states "Your account is not secure with e-vault".
- File your return For Assessment**: A section with a "File Now" button.
- Tax Dep**: A link with a right-pointing arrow.
- Recent Filed Returns**: A link with a right-pointing arrow.
- Pending Actions**: A link with a right-pointing arrow and a red notification badge containing the number "0".

The "Pending Actions" dropdown menu is open, listing the following options:

- Worklist (highlighted with a red box)
- Response To Outstanding Demand
- E-Proceedings
- Reporting Portal
- Prescribed Payment Modes
- Compliance Portal

On Auditee's worklist, under the **Pending for Acceptance**, click **Accept** against the Form uploaded by CA.

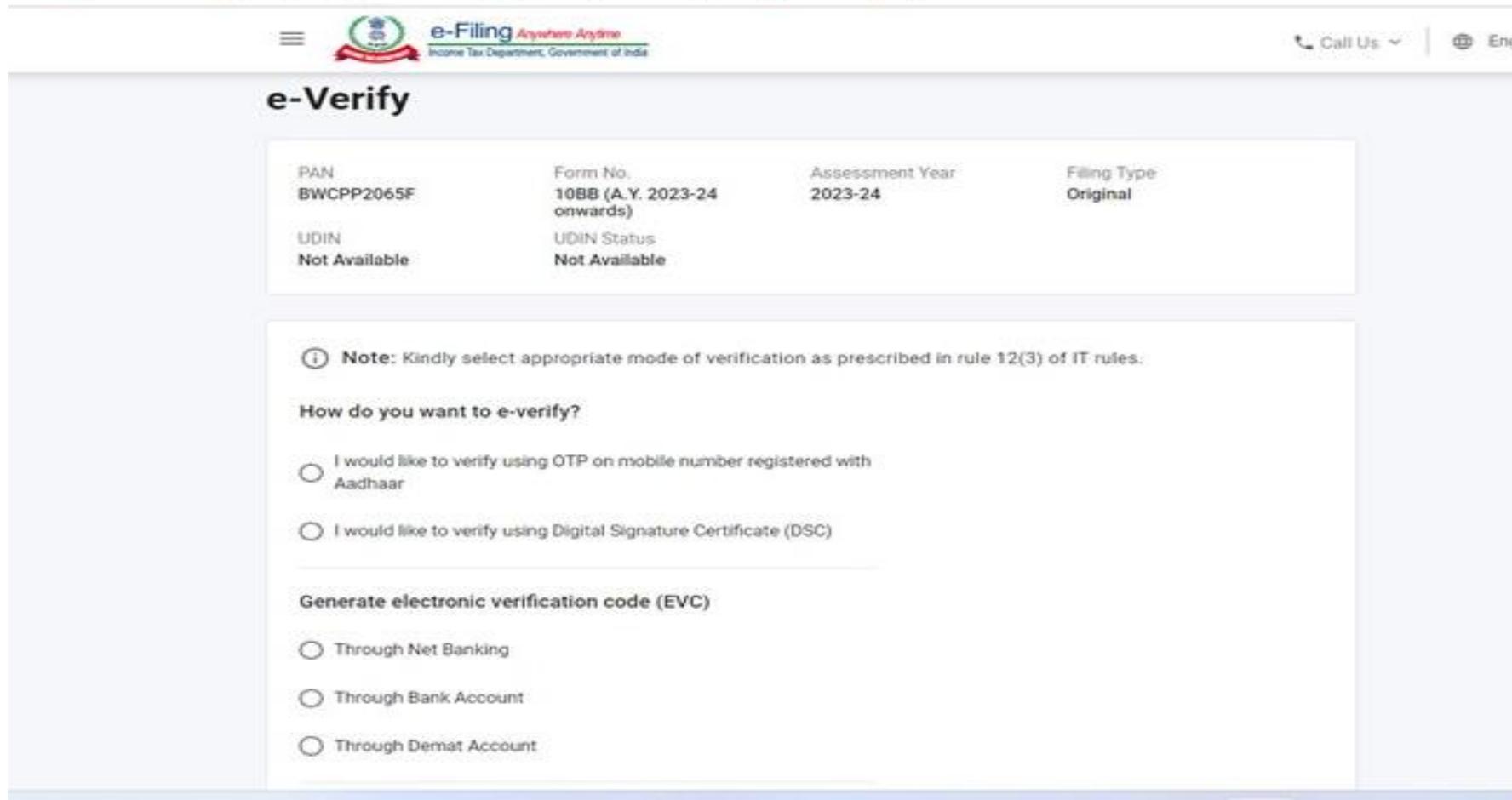


The screenshot shows the e-Filing portal interface. The browser address bar displays `eportalut.incometax.gov.in/iecuat/foervices/#/dashboard/foWorklist/worklist`. The navigation menu includes Dashboard, e-File, Authorised Partners, Services, AIS, Pending Actions, Grievances, and Help. The session time is 1:9:59. The main heading is "Worklist" with a "Filter" option. Under the "For Your Action" tab, there is a section "Forms Pending for Acceptance (1)" with a "View All" link. The form details are as follows:

Form10BB (A.Y. 2023-24 onwards)		Pending Since : 0 Hours
Assessment Year <b>2023-24</b>	<ul style="list-style-type: none"><li>04-Sep-2023 Pending For Acceptance</li><li>04-Sep-2023 Form Assigned to CA</li></ul>	Transaction ID : ITF000001493922 Filing Type : Original CA Name : Test User UDIN : - UDIN Status : - <a href="#">View Form Uploaded by CA</a> <a href="#">Download Attachments</a>

At the bottom right of the form details, there are two buttons: "Accept" (highlighted with a red box) and "Reject".

On accepting the request, Auditee will be taken to the **e-Verify** page, e-verify the Form.



**e-Verify**

PAN BWCPP2065F	Form No. 10BB (A.Y. 2023-24 onwards)	Assessment Year 2023-24	Filing Type Original
UDIN Not Available	UDIN Status Not Available		

**Note:** Kindly select appropriate mode of verification as prescribed in rule 12(3) of IT rules.

**How do you want to e-verify?**

I would like to verify using OTP on mobile number registered with Aadhaar

I would like to verify using Digital Signature Certificate (DSC)

**Generate electronic verification code (EVC)**

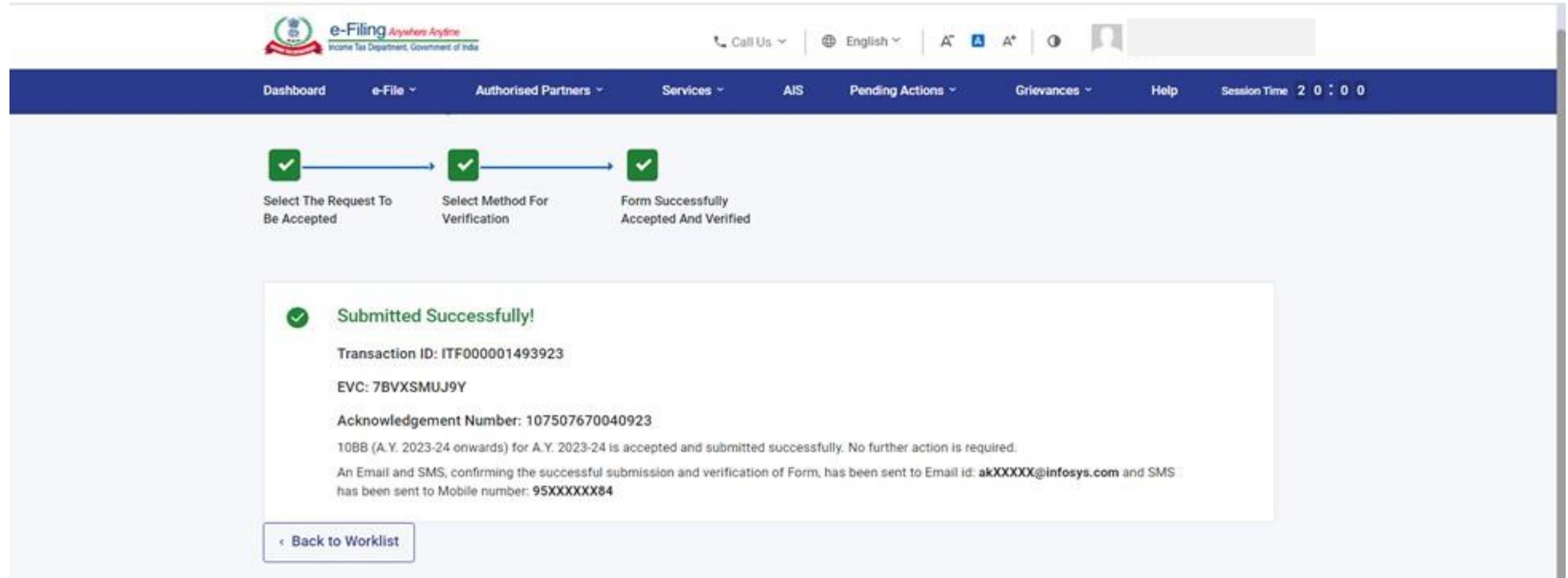
Through Net Banking

Through Bank Account

Through Demat Account

**Note:**  
Refer to the **How to e-Verify user manual** to learn more.

## Form 10BB (A.Y. 2023-24 onwards)– Form Submitted.



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

Call Us | English | A A\* | [User Profile]

Dashboard | e-File | Authorised Partners | Services | AIS | Pending Actions | Grievances | Help | Session Time 2 0 : 0 0

✓ → ✓ → ✓

Select The Request To Be Accepted | Select Method For Verification | Form Successfully Accepted And Verified

**Submitted Successfully!**

Transaction ID: ITF000001493923

EVC: 7BVXSMUJ9Y

Acknowledgement Number: 107507670040923

10BB (A.Y. 2023-24 onwards) for A.Y. 2023-24 is accepted and submitted successfully. No further action is required.

An Email and SMS, confirming the successful submission and verification of Form, has been sent to Email id: **akXXXXXX@infosys.com** and SMS has been sent to Mobile number: **95XXXXXX84**

[← Back to Worklist](#)

**Note:** After successful e-Verification, a success message is displayed along with a Transaction ID and Acknowledgement Receipt Number. Please keep a note of the Transaction ID and Acknowledgement Receipt Number for future reference. You will also receive a confirmation message on your email ID and mobile number registered with the e-Filing portal.



# Resolution of Grievances on Form 10BB



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

Auditee 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.



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

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



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

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.



## **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?**

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.



## I am getting error for 'submission failure', what should I do?

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.



**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?**

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.



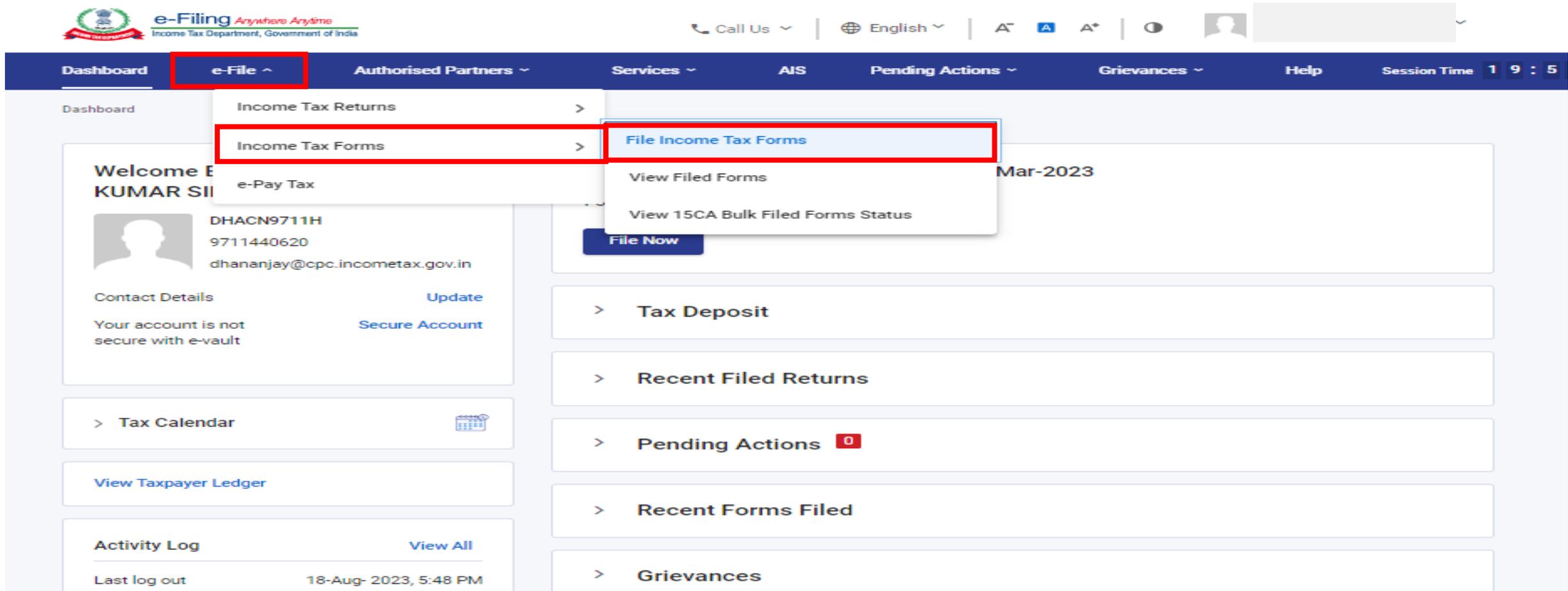
## How to generate UDIN for Form 10BB for A.Y. 2023-24?

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.



Process of filing Form 10B for A.Y 2023-24  
onwards in offline mode

Login to e-filing portal, On Auditee's Dashboard, click e-File > Income Tax Forms > File Income Tax Forms.



The screenshot displays the e-filing portal interface. At the top, the header includes the e-Filing logo with the tagline "Anywhere Anytime" and the text "Income Tax Department, Government of India". Navigation links for "Call Us", "English", font size adjustments, and a user profile icon are also present. The main navigation bar contains "Dashboard", "e-File", "Authorised Partners", "Services", "AIS", "Pending Actions", "Grievances", "Help", and "Session Time 19:5". The "e-File" menu is expanded, showing "Income Tax Returns" and "Income Tax Forms". The "Income Tax Forms" sub-menu is further expanded, highlighting "File Income Tax Forms", "View Filed Forms", and "View 15CA Bulk Filed Forms Status". A "File Now" button is visible below the sub-menu. The dashboard content area includes a "Welcome" message for KUMAR SII, contact details (DHACN9711H, 9711440620, dhananjay@cpc.incometax.gov.in), a "Tax Calendar" link, "View Taxpayer Ledger", and an "Activity Log" showing the last log out on 18-Aug-2023 at 5:48 PM. On the right, a list of dashboard items includes "Mar-2023", "Tax Deposit", "Recent Filed Returns", "Pending Actions" (with a red notification icon), "Recent Forms Filed", and "Grievances".

On screen for selection of Form, select **Form 10B (AY 2023-24 onwards)**, under the relevant section.

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

Call Us | English | A A A

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<b>Tax Exemptions and Reliefs (Form 10B)</b> A.Y. 2022-23 PAN: ALBPA7590F Last Modified: 17:42:46 - 21 Aug 2023	<a href="#">Track Status</a>
<b>Reports of Audit of accounts of persons carrying on business or profession (Form 3CB-3CD)</b> A.Y. 2023-24 PAN: ALBPA7590F Last Modified: 13:29:02 - 03 Aug 2023	<a href="#">Track Status</a>

---

<a href="#">Persons with Business/ Professional Income</a>	<a href="#">Persons without Business/ Professional Income</a>	<a href="#">Persons not dependent on any Source of Income (Source of Income not relevant)</a>
--	---	---

---

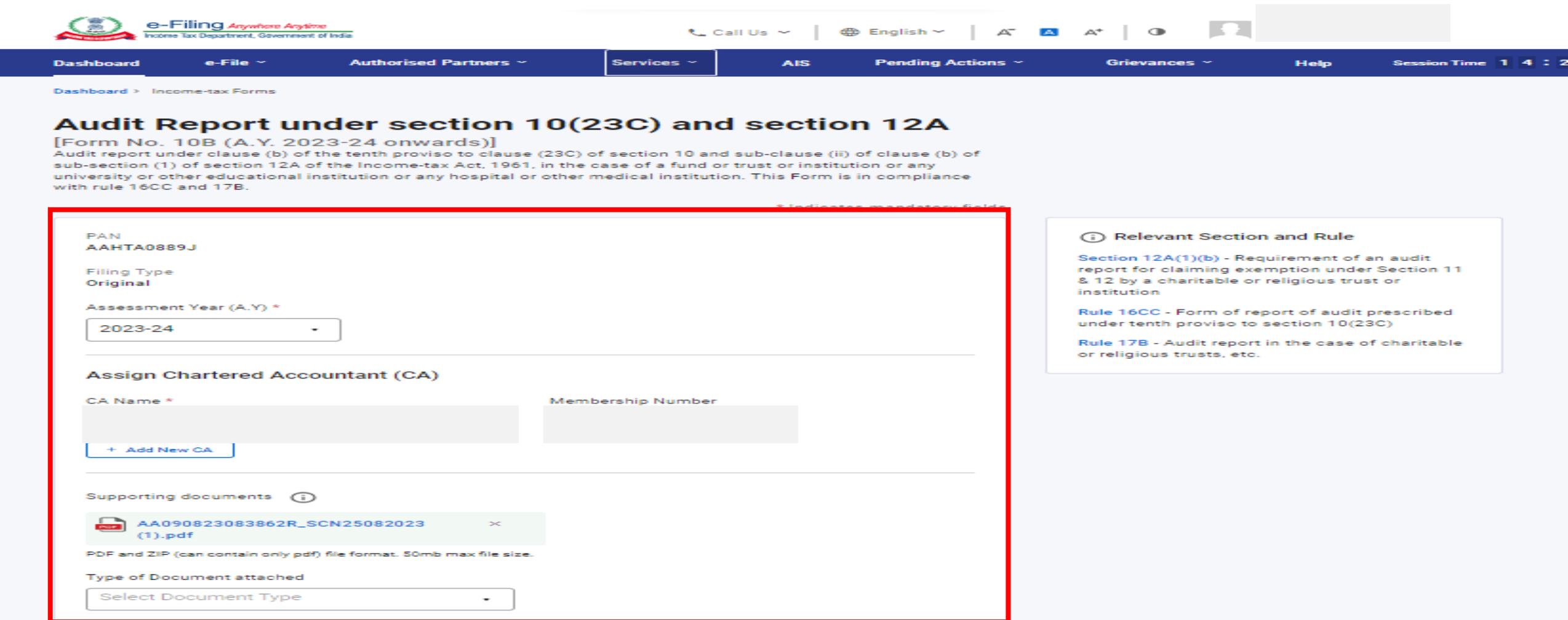
<b>Tax Exemptions and Reliefs (Form 10B)</b> Audit report under section 12A(1)(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions	<a href="#">File Now</a>
<b>Tax Exemptions and Reliefs (Form 10B (A.Y. 2023-24 onwards))</b> Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution	<a href="#">File Now</a>
<b>Deduction of tax at source (Form 10BA)</b> Declaration to be filed by the assessee claiming deduction under section 80GG	<a href="#">File Now</a>

**Note:** Carefully select Form 10B (A.Y. 2023-24 onwards) for filing for A.Y. 2023-24 and Form 10B for A.Ys. prior to A.Y. 2023-24



**The Form can be assigned to CA in the manner like Form 10BB**

PAN will be pre-filled. Select relevant Filing Type, **AY** for which filing is to be done, Assign CA, then click **Continue**.



**Audit Report under section 10(23C) and section 12A**  
[Form No. 10B (A.Y. 2023-24 onwards)]  
Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution. This Form is in compliance with rule 16CC and 17B.

**PAN**  
AAHTA0889J

**Filing Type**  
Original

**Assessment Year (A.Y) \***  
2023-24

**Assign Chartered Accountant (CA)**

**CA Name \*** **Membership Number**

+ Add New CA

**Supporting documents** ⓘ

 AA090823083862R\_SCN25082023 (1).pdf ×

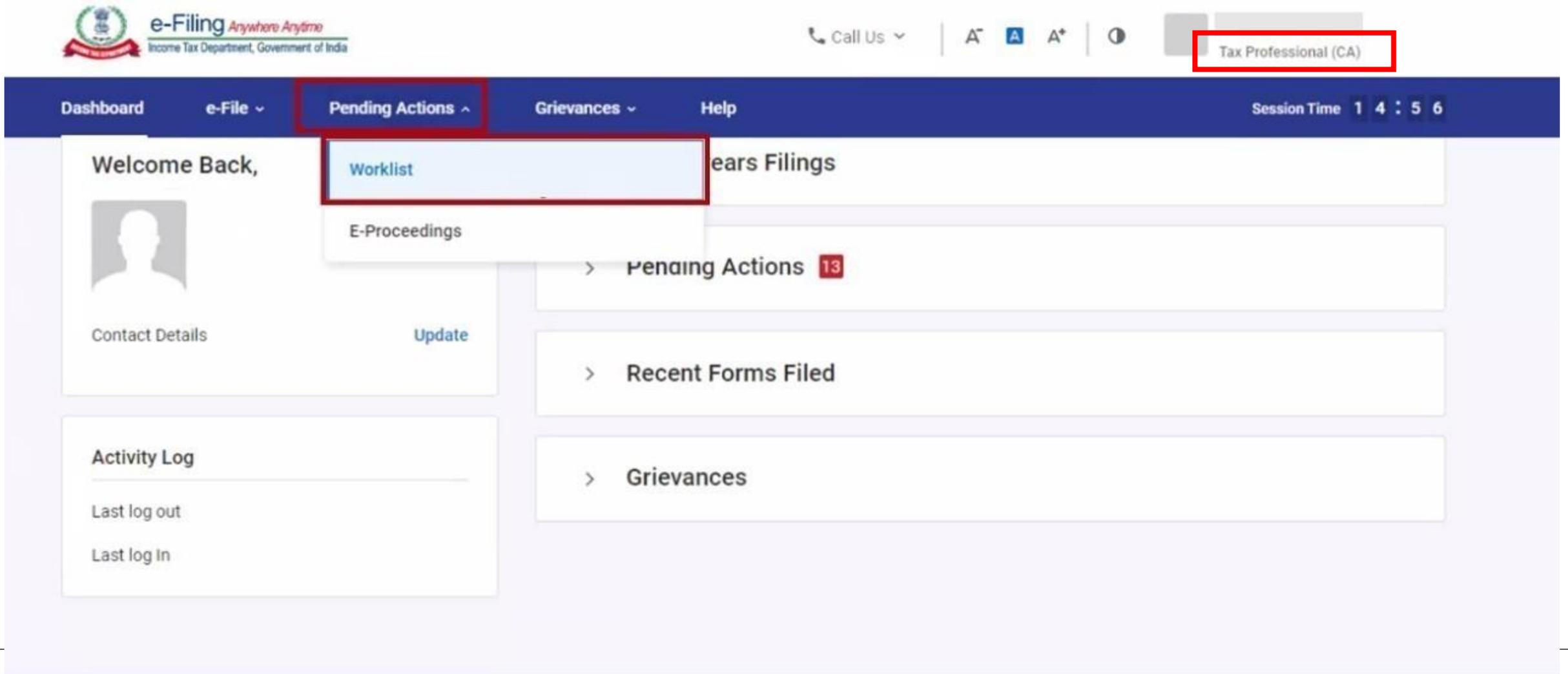
PDF and ZIP (can contain only pdf) file format. 50mb max file size.

**Type of Document attached**  
Select Document Type

**Relevant Section and Rule**

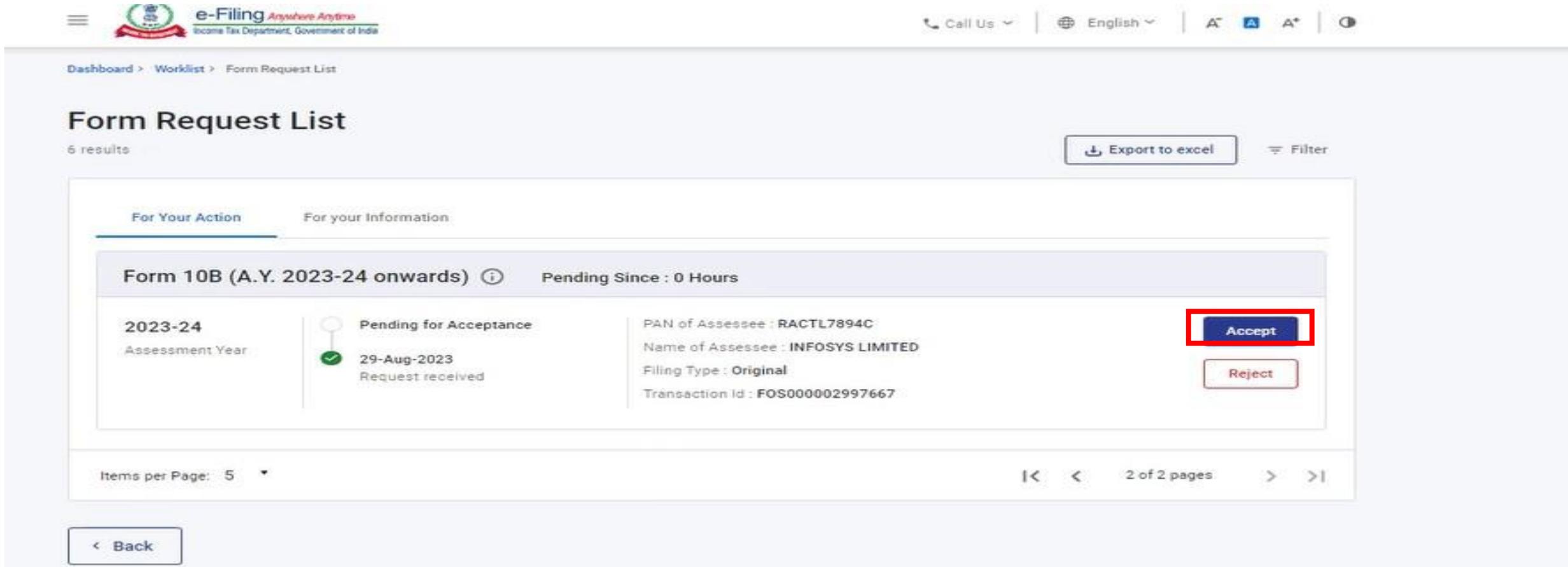
- Section 12A(1)(b)** - Requirement of an audit report for claiming exemption under Section 11 & 12 by a charitable or religious trust or institution
- Rule 16CC** - Form of report of audit prescribed under tenth proviso to section 10(23C)
- Rule 17B** - Audit report in the case of charitable or religious trusts, etc.

On CA's Dashboard, click **Pending Actions > Worklist** where list of pending items is displayed



The screenshot displays the e-Filing dashboard for a Tax Professional (CA). The top navigation bar includes 'Dashboard', 'e-File', 'Pending Actions', 'Grievances', and 'Help'. The 'Pending Actions' menu is expanded, showing 'Worklist' as the selected option. The main content area features a 'Welcome Back' message, a profile picture, and a 'Contact Details' section with an 'Update' button. Below this is an 'Activity Log' section showing 'Last log out' and 'Last log in' entries. The right sidebar contains 'Years Filings', 'E-Proceedings', 'Pending Actions 13', 'Recent Forms Filed', and 'Grievances'. The session time is displayed as 14:56.

Under the **For your Action** tab, click **Accept** against the form 10B which has been assigned by Auditee



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

Call Us | English | A<sup>+</sup> | A<sup>+</sup> | A<sup>+</sup>

Dashboard > Worklist > Form Request List

### Form Request List

5 results

Export to excel | Filter

**For Your Action** | For your Information

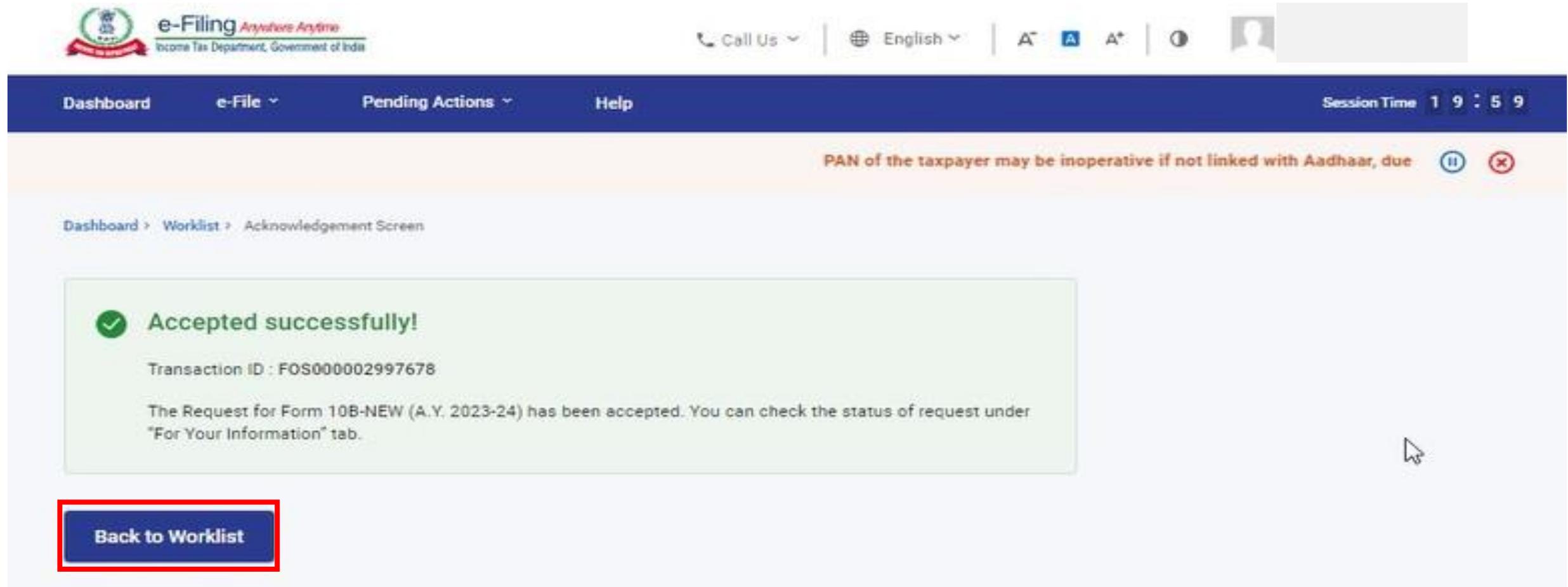
**Form 10B (A.Y. 2023-24 onwards)** ⓘ Pending Since : 0 Hours

<b>2023-24</b> Assessment Year	 Pending for Acceptance  29-Aug-2023 Request received	PAN of Assessee : RACTL7894C Name of Assessee : INFOSYS LIMITED Filing Type : Original Transaction Id : FOS000002997667	<b>Accept</b> Reject
-----------------------------------	---	--	-------------------------

Items per Page: 5 | 2 of 2 pages

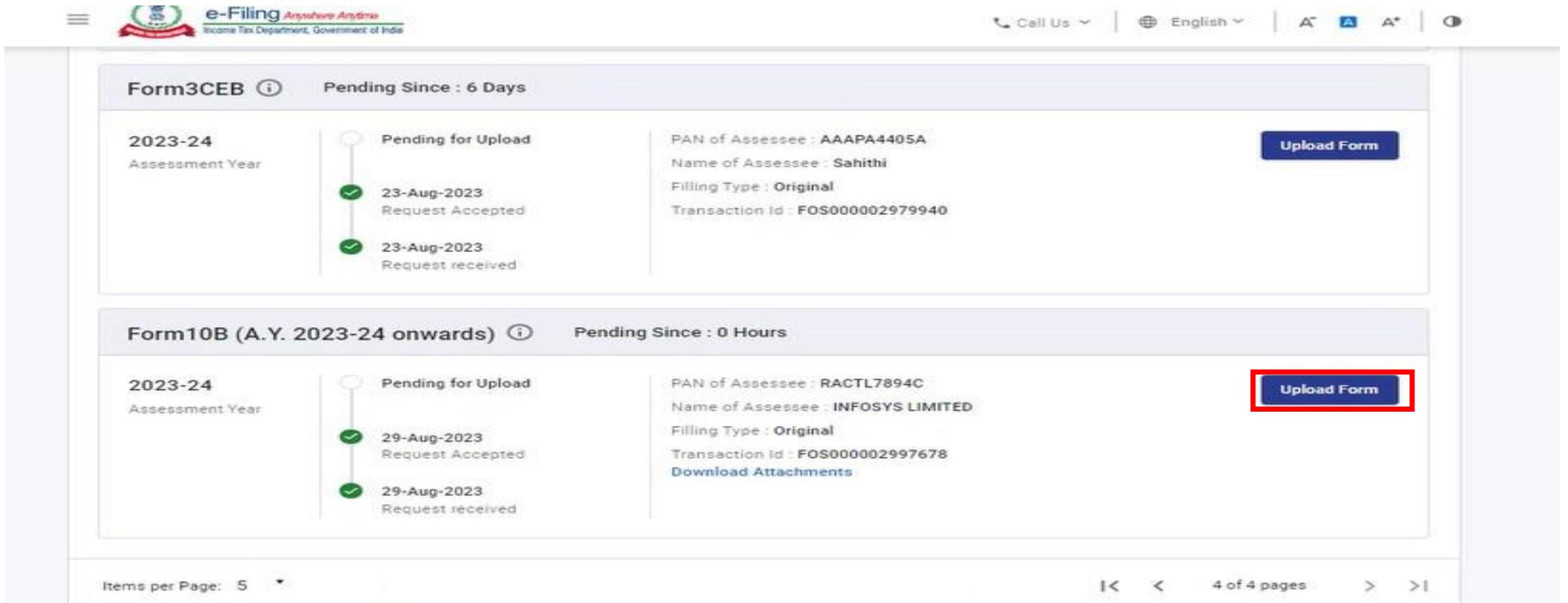
< Back

On acceptance by CA, a success message is displayed along with a Transaction ID. Please keep a note of the Transaction ID for future reference. **Click on Back to Worklist.**



The screenshot displays the e-Filing portal interface. At the top, the logo and name of the Income Tax Department are visible. The navigation bar includes 'Dashboard', 'e-File', 'Pending Actions', and 'Help'. A session time indicator shows '19:59'. A warning message states: 'PAN of the taxpayer may be inoperative if not linked with Aadhaar, due'. The main content area shows a breadcrumb trail: 'Dashboard > Worklist > Acknowledgement Screen'. A green success message box contains a checkmark icon, the text 'Accepted successfully!', the Transaction ID 'FOS000002997678', and a note: 'The Request for Form 10B-NEW (A.Y. 2023-24) has been accepted. You can check the status of request under "For Your Information" tab.' A blue button labeled 'Back to Worklist' is highlighted with a red rectangular border.

On the CA login, click **Upload Form** against the form 10B



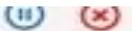
The screenshot displays the e-Filing portal interface. At the top, there is a navigation bar with the e-Filing logo and text 'Anywhere Anytime' and 'Income Tax Department, Government of India'. On the right, there are links for 'Call Us', 'English', and font size controls. The main content area is divided into two sections for pending forms:

- Form 3CEB** (Pending Since : 6 Days):
  - Assessment Year: 2023-24
  - Status: Pending for Upload
  - Timeline: 23-Aug-2023 Request Accepted, 23-Aug-2023 Request received
  - Details: PAN of Assessee : AAAPA4405A, Name of Assessee : Sahithi, Filing Type : Original, Transaction Id : FOS000002979940
  - Action: **Upload Form** button
- Form 10B (A.Y. 2023-24 onwards)** (Pending Since : 0 Hours):
  - Assessment Year: 2023-24
  - Status: Pending for Upload
  - Timeline: 29-Aug-2023 Request Accepted, 29-Aug-2023 Request received
  - Details: PAN of Assessee : RACTL7894C, Name of Assessee : INFOSYS LIMITED, Filing Type : Original, Transaction Id : FOS000002997678, Download Attachments
  - Action: **Upload Form** button (highlighted with a red border)

At the bottom, there is a pagination control showing 'Items per Page: 5' and '4 of 4 pages'.

## Form 10B (A.Y. 2023-24 onwards) – Preparation of Form by CA

; due to which some of the accesses may have been limited. PAN can be made operative after payment of requisite fees u/s 234H and submitting the linking requ



[Dashboard](#) > [Worklist](#) > [File Income Tax Forms](#)

### Form10B (A.Y. 2023-24 onwards)

headers.form10bTextLabel3

PAN of Assessee RACTL7894C	Name of Assessee INFOSYS LIMITED	Form No. Form10B (A.Y. 2023-24 onwards)	Assessment Year 2023-24
Filing Type Original	Your Transaction ID : FOS000002997678		

**Submission Mode**  
Offline

[< Back](#)

[Continue >](#)

Download the **Offline Utility**. Fill the form using the utility and create a JSON file. **Upload the JSON file** created using the Offline Utility. Attach necessary supporting documents (**Balance Sheet, P&L Account etc.**) Click **Submit**.

### Offline Utility

Brief about offline utility. Version 1.0.10 [Learn more](#)

 Download

Offline utility is available for Tax Audits in cases not involving large number of records. The next version will have facility for CSV import/upload to accommodate larger number of records in various schedule of the Form

### Pre-Filled Form (JSON)

Your PAN, bank Account, etc. will be pre-filled in the utility. [Learn more](#)

 Download

### Upload your filled Form here

 Attach File

Only JSON files

### Supporting documents

Attach Balance Sheet\*

 Balance sheet (1).pdf

X

Attach Profit & loss\*

 Profit and loss.pdf

X

Attach Cost Audit

 Attach File

Others

 Attach File

Note: Total limit of each file size for upload should not exceed 50MB.

< Back

Submit

Alternatively, Go to Downloads section of e-filing portal and download the **Form 10B(AY 2023-24 onwards)** offline utility.

[Income Tax Returns](#)

[Income Tax Forms](#)

[DSC Management Utility](#)

[Read General Instructions](#)

> [Common offline utility for Form 3CA-3CD and 3CB-3CD](#)

▼ [Form 10B \(A.Y. 2023-24 Onwards\)](#)

Audit Report under clause (b) of the tenth proviso to section 10(23C) and section 12A(1)(b)(ii) of Income tax act,1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution

[Form Utility](#) (Version 1.0) (116 MB)

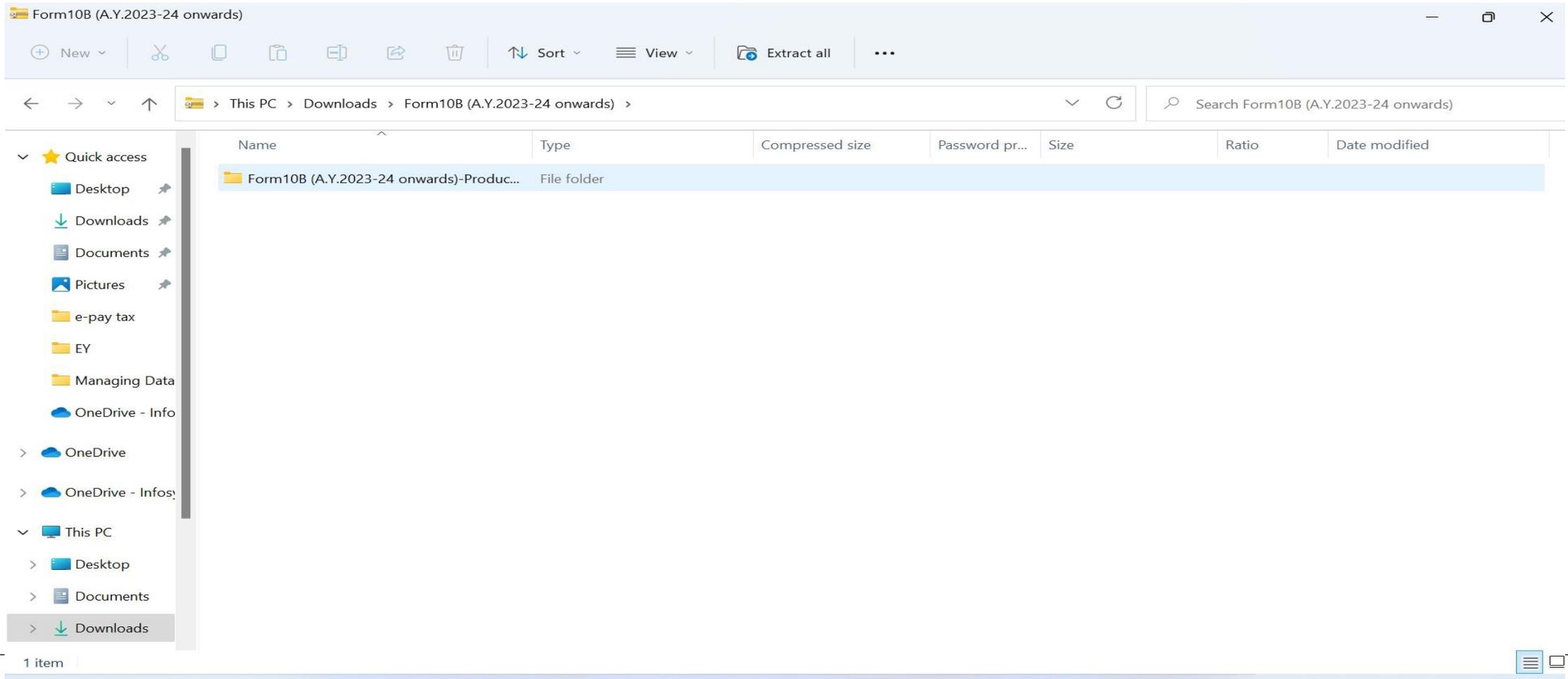
Date of first release of Form Utility 24-Aug-2023

> [Form 10B \(Upto A.Y. 2022-23\)](#)

> [Form 10BB](#)



Download the latest version of the Utility from Downloads section of e-filing portal and **run** the application from the Downloads section of your computer.



Open the Form in the Utility and click on **File now**

Form 10B (A.Y. 2023-24 onwards)  
File Edit View Window Help



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

**Utility for Form 10B (A.Y. 2023-24 onwards)**

Call Us

English

A<sup>-</sup> A A<sup>+</sup>

## Form 10B (A.Y. 2023-24 onwards)

Form in Utility

Draft Version

**Audit Report under section 10(23C) and section 12A Form 10B**

Audit report under clause (b) of the tenth proviso to clause... [Read More](#)

[File now](#)

Import the JSON file or Continue without Pre-fill. Click **Continue** to proceed



Forms > Form 10B

## Form 10B

**Import Pre-filled Data**

You can upload your downloaded pre-filled JSON file

**Import JSON**

You can import your pre-saved JSON file

**Continue Without Pre-fill**

You can continue without Pre-fill

< Back

Continue >

# Attach the file to **Import** the Pre-fill data

Form 10B (A.Y. 2023-24 onwards)

File Edit View Window Help



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

**Utility for Form 10B (A.Y. 2023-24 onwards)**

Call Us ▾

English ▾

A<sup>-</sup> A A<sup>+</sup>



ITD e-Filing- -v1.0

Utility connected  
Online

Forms Form 10B

## Form 10B

To import your pre-filled data, please upload the respective json

### Import Pre-fill Data

only .JSON file format

Attach File

< Back

Continue >

Once the file is imported, Click **Continue**

[Forms](#) Form 10B

## Form 10B

To import your pre-filled data, please upload the respective json

### Import Pre-fill Data

only JSON file format

10B\_9Aug\_demo\_2.json (32.88 Kb) X

**Success** : Imported prefill JSON file successfully.

[< Back](#)

[Continue >](#)

Check the basic details and click on **File Form**



Utility for Form 10B (A.Y. 2023-24 onwards)

Call Us 

 English 



[Forms](#) Form 10B (Imported JSON/Pre-filled Data)

## Income Tax Forms

The downloaded pre-filled JSON

PAN	Name of the taxpayer	Assessment Year	Form Type	Imported Date
DHALN9711K	DHANANJAY KUMAR	2023-24	Original	04-Sep-2023

[< Back](#)

[File Form >](#)

## Check the list of Documents required and Click **Let's Get Started**

File Edit View Window Help



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

**Utility for Form 10B (A.Y. 2023-24 onwards)**

 Call Us ▾

 English ▾

A<sup>-</sup>

**A**

A<sup>+</sup>

### **Audit Report under section 10(23C) and section 12A [Form No. 10B] (from A.Y. 2023-24 onwards)**

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution

This Form is in compliance with rule 16CC and 17B

[< Back](#)

[Let's Get Started](#)

#### **Documents/Information list to help you file faster**

- Income and Expenditure Account / Profit and Loss Account
- Balance Sheet

[View more](#)

20-10-2023

#### **Instructions**

- [General instructions](#)
- [Things you should know before filing](#)

## Download and Read the Instructions. Provide details and confirm each section.

Form 10B (A.Y. 2023-24 onwards)  
File Edit View Window Help



Utility for Form 10B (A.Y. 2023-24 onwards)

Call Us

English

A<sup>-</sup> A A<sup>+</sup>

Audit Report under section 10(23C) and section 12A [Form No. 10B] (from A.Y. 2023-24 onwards)

This Form is in compliance with rule 16CC and 17B

[Click Here](#) to download the instruction file before filling out the form

Provide details for each section

Report from an Accountant **Completed**

Modify if required >

Basic Details and Legal Nature **Completed**

(S. No. 1 to 8)

Modify if required >

Registration Details and Management **Completed**

(S. No. 9 to 10)

Modify if required >

Objects and Commencement of activities **Completed**

(S. No. 11 to 13)

Modify if required >

Details of Place where books of accounts and other documents have been maintained **Completed**

**Note:** Only when the status of all the serial numbers in tables is completed, schedule panels are enabled for filling the data.



**Details in S. No 6 (Other addresses, if applicable),** is required to be provided. In case same is not applicable you can provide the same address as provided in registered address.

6. Other addresses, if applicable

Country

Flat / Door / Building

Road / Street / Block / Sector

zipcode

Post Office

Area / Locality

District

State

**Details of Place where books of accounts and other documents have been maintained** Completed

(S. No. 14)

Modify if required &gt;

**Advancement of General Public Utility** Completed

(S. No. 15 to 16)

Modify if required &gt;

**Business Undertaking and Business Incidental to Object** Completed

(S. No. 17 to 18)

Modify if required &gt;

**TDS on receipts** Completed

(S. No. 19)

Modify if required &gt;

**Voluntary contributions and Income to be applied** Completed

(S. No. 20 to 30)

Modify if required &gt;

**Application of Income** Completed

(S. No. 31 to 32)

Modify if required &gt;

**Please Note:** Enabling of Schedules is dependent on selection of Yes/No option in the other field of the form. Enabling of some schedules also depend on the amount filled in the other fields of the form, if any amount more than 0 is filled, then then it is mandatory to provide details in Schedule.



(Provide the required information of schedule corpus, FC, LB, Int. App. and Schedule DI, if applicable)

**Sch. DA- Sch. ACA** Completed

(Provide the required information of Schedule DA, AC, ACA, if applicable)

Modify if required >

**Sch. SP-a -Sch H** Completed

(Provide the required information of Schedule SP-a, SP-b, SP-c, SP-d, SP-e1, SP-e2, SP-f1, SP-f2, SP-g, and Schedule H, If applicable )

Modify if required >

**Sch. TDS disallowable -Sch. Interest on TDS/TCS** Completed

(Provide the required information of Schedule TDS disallowable, 40A(3), 40A(3A), Sch. TDS/ TCS, Statement of TDS/TCS and Schedule Interest on TDS/TCS, if applicable)

Modify if required >

**Sch. 269SS- Sch. Other law violation** Completed

(Provide the required information of Schedule 269SS, 269ST, 269T and Schedule other law violation, if applicable)

Modify if required >

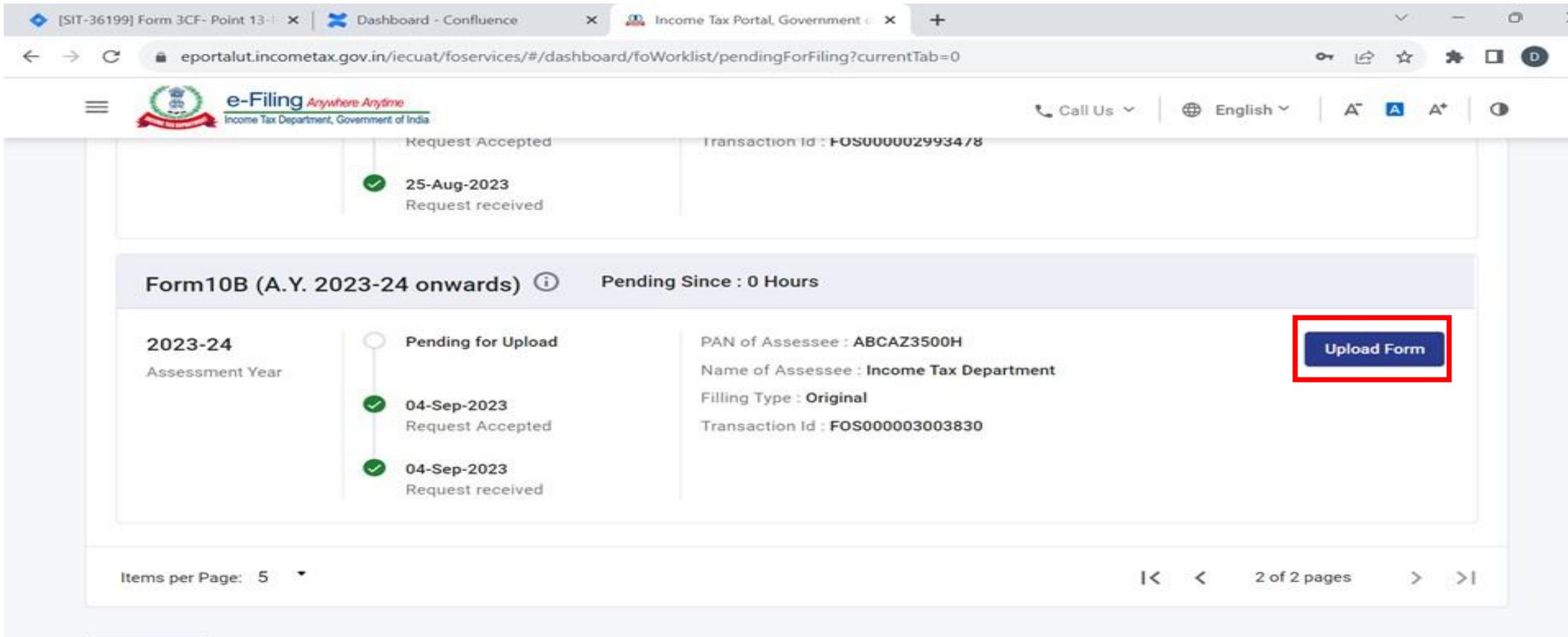
< Back

Download JSON

Preview >

Please Note : A valid json can be download and uploaded only when the status of all the panels is "completed".

Once the Form is prepared in Json , it is uploaded by CA, click **Upload Form** to proceed.



The screenshot shows the 'Income Tax Portal, Government of India' interface. The browser address bar displays the URL: `eportalut.incometax.gov.in/iecuat/foservices/#/dashboard/foWorklist/pendingForFiling?currentTab=0`. The page header features the e-Filing logo and navigation options like 'Call Us', 'English', and font size controls. The main content area displays a 'Request Accepted' status for a transaction with ID `FOS000002993478`, dated `25-Aug-2023`. Below this, a section for 'Form10B (A.Y. 2023-24 onwards)' is shown as 'Pending Since : 0 Hours'. The assessment year is `2023-24`, and the status is 'Pending for Upload'. A progress indicator shows two 'Request Accepted' steps on `04-Sep-2023`. The assessee details include PAN `ABCAZ3500H`, Name `Income Tax Department`, Filing Type `Original`, and Transaction ID `FOS000003003830`. A blue 'Upload Form' button is highlighted with a red rectangular box.



Form 10B (A.Y. 2023-24 onwards)– Once the json is uploaded, the form is e-verified and submitted by CA

The screenshot shows the e-Filing portal interface. At the top left, there is a menu icon and the e-Filing logo with the tagline "e-Filing Anywhere Anytime" and "Income Tax Department, Government of India". At the top right, there are links for "Call Us" and "English". The main heading is "Audit Report under section 10(23C) and section 12A" followed by "[Form No. 10B (A.Y. 2023-24 onwards)]". Below this, a paragraph explains the audit report requirements. A green success message box contains a checkmark icon, the text "Successfully submitted!", the Transaction ID "ITF000001493930", and a confirmation message stating that an email and SMS have been sent to the registered email ID and mobile number.

Income Tax Department  
Government of India

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

Call Us | English

## Audit Report under section 10(23C) and section 12A

[Form No. 10B (A.Y. 2023-24 onwards)]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution. This form is in compliance with rules 16CC and 17B.

**Successfully submitted!**

Transaction ID : ITF000001493930

An Email and SMS, confirming the successful submission and verification of Form, has been sent to Email id: **daXXXXX@infosys.com** and **vaXXXXX@infosys.com** and SMS has been sent to Mobile number: **97XXXXXX21** and **79XXXXXX06**.

[Go To Dashboard](#)

The Auditee will also receive a confirmation message on the **email ID and mobile number** registered with the e-Filing portal.

# Form 10B (A.Y. 2023-24 onwards)– Login by Auditee

The screenshot shows the e-Filing portal interface for an auditee. The top navigation bar includes 'Dashboard', 'e-File', 'Authorised Partners', 'Services', 'Pending Actions', 'Grievances', and 'Help'. The 'Pending Actions' menu is expanded, showing a 'Worklist' option at the top, followed by 'Response To Outstanding Demand', 'E-Proceedings', 'Reporting Portal', 'Prescribed Payment Modes', and 'Compliance Portal'. The main content area displays a welcome message for 'INFOSYS LIMITED' with PAN 'BDCTA9876B'. It includes a 'File Now' button for returning for assessment, a 'Tax Dep' section, 'Recent Filed Returns', and 'Pending Actions' with a red notification icon. The session time is 14:50.

## Form 10B (A.Y. 2023-24 onwards)– Acceptance by Auditee

WORKLIST

Filter

For Your Action

For Your Information

Forms Pending for Acceptance (1)

[View All](#)

Form10B (A.Y. 2023-24 onwards)

Pending Since : 0 Hours

Assessment Year  
2023-24

- 04-Sep-2023  
Pending For Acceptance
- 04-Sep-2023  
Form Assigned to CA

Transaction ID : ITF000001493930

Filing Type : Original

CA Name : Test Arun User

UDIN : -

UDIN Status : -

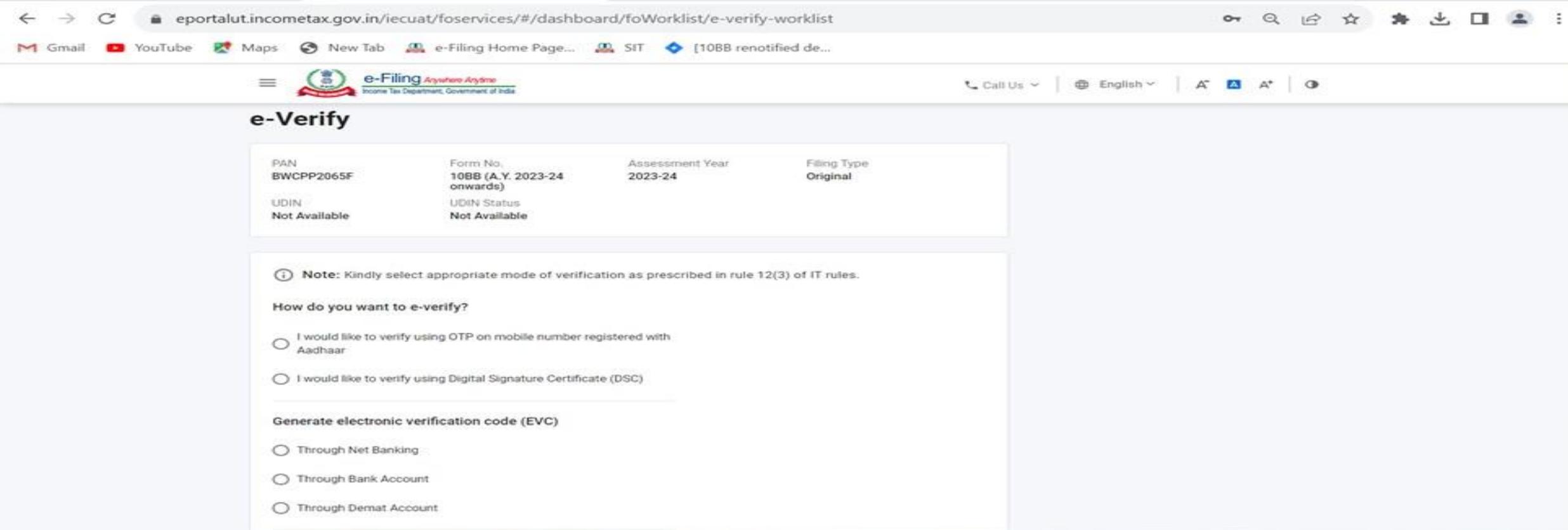
[View Form Uploaded by CA](#)

[Download Attachments](#)

Accept

Reject

On accepting the request, you will be taken to the e-Verify page, e-verify using Digital Signature Certificate or through EVC.



The screenshot shows the e-Verify page on the Income Tax Department portal. The browser address bar displays the URL: `eportalut.incometax.gov.in/iecuat/foservices/#/dashboard/foWorklist/e-verify-worklist`. The page header includes the e-Filing logo and navigation options like 'Call Us', 'English', and font size controls.

PAN	Form No.	Assessment Year	Filing Type
BWCPP2065F	10BB (A.Y. 2023-24 onwards)	2023-24	Original
UDIN	UDIN Status		
Not Available	Not Available		

**Note:** Kindly select appropriate mode of verification as prescribed in rule 12(3) of IT rules.

**How do you want to e-verify?**

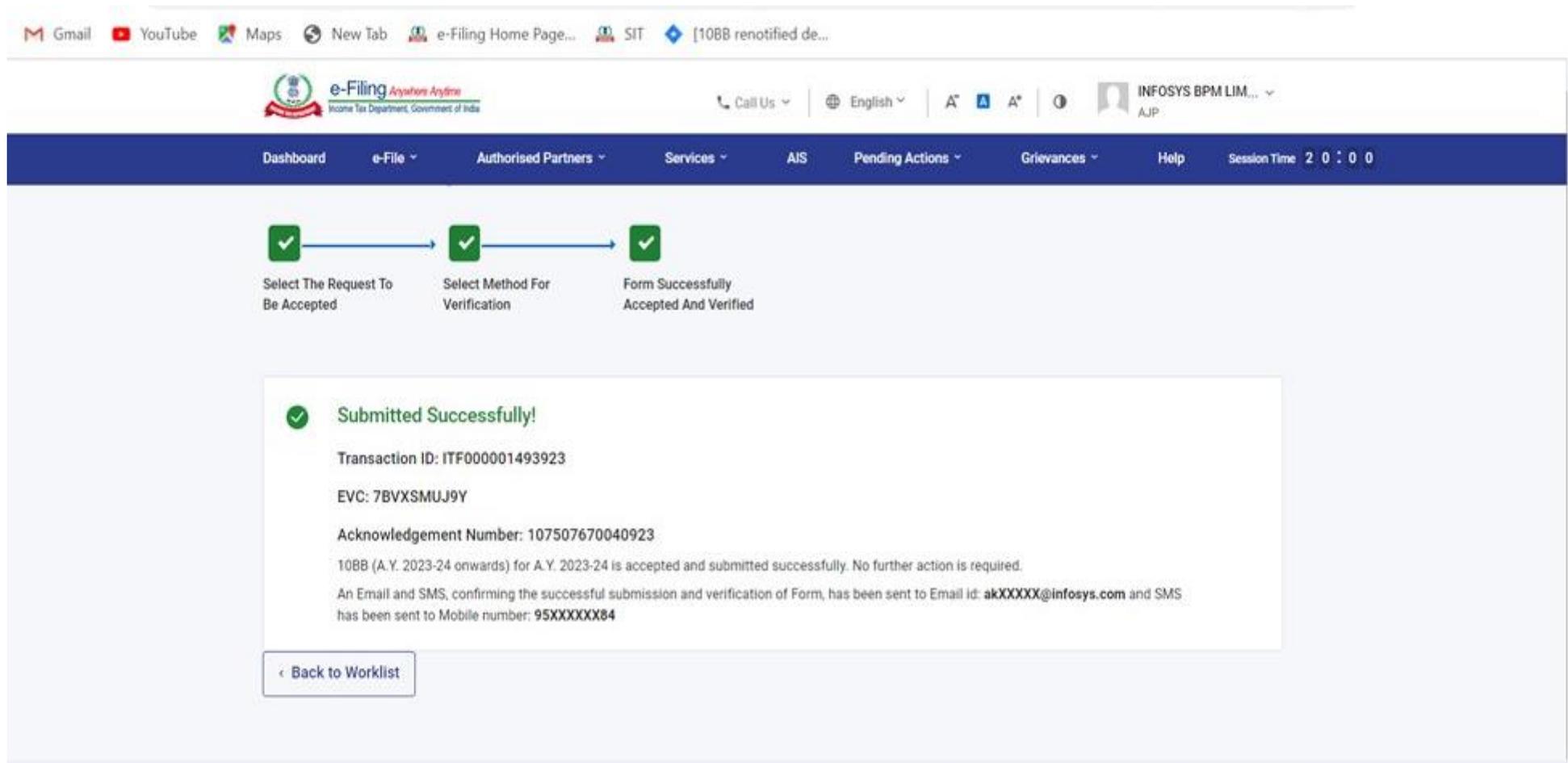
- I would like to verify using OTP on mobile number registered with Aadhaar
- I would like to verify using Digital Signature Certificate (DSC)

**Generate electronic verification code (EVC)**

- Through Net Banking
- Through Bank Account
- Through Demat Account

**Note:** Refer to the **How to e-Verify user manual** to learn more.

## Form 10B (A.Y. 2023-24 onwards) – Submission by Auditee



The screenshot displays the e-Filing portal interface. At the top, there are browser tabs for Gmail, YouTube, Maps, New Tab, e-Filing Home Page, SIT, and a tab titled "[10BB renotified de...". The portal header includes the e-Filing logo, "Income Tax Department, Government of India", and user information for "INFOSYS BPM LIM..." with the role "AJP". A navigation menu contains links for Dashboard, e-File, Authorised Partners, Services, AIS, Pending Actions, Grievances, and Help. The session time is shown as 2 0 : 0 0.

A progress bar shows three steps, all marked with green checkmarks:

- Select The Request To Be Accepted
- Select Method For Verification
- Form Successfully Accepted And Verified

A success message box is displayed with the following details:

- Submitted Successfully!**
- Transaction ID: ITF000001493923
- EVC: 7BVXSMUJ9Y
- Acknowledgement Number: 107507670040923
- 10BB (A.Y. 2023-24 onwards) for A.Y. 2023-24 is accepted and submitted successfully. No further action is required.
- An Email and SMS, confirming the successful submission and verification of Form, has been sent to Email id: **akXXXXX@infosys.com** and SMS has been sent to Mobile number: **95XXXXXX84**

A button labeled "Back to Worklist" is located at the bottom left of the success message box.

**Note:** After successful e-Verification, a success message is displayed along with a Transaction ID and Acknowledgement Receipt Number. Please keep a note of the Transaction ID and Acknowledgement Receipt Number for future reference. You will also receive a confirmation message on your email ID and mobile number registered with the e-Filing portal.



## Filing of Form 10B (A.Y. 2023-24 onwards) & Form 10BB (A.Y. 2023-24 onwards)– Some Do's and Don'ts

In order to avoid errors in form filing and verification, kindly ensure

- To use the latest version of the utility for generating JSON
- Ensure that the
  - ✓ **PAN of Auditee**
  - ✓ **Assessment Year**
  - ✓ **CA Membership Number**
  - ✓ **Form Filing Type**
- Install the latest Emsigner/Embridge application (Version - 5.9.1.0) in your system
- Log in the DSC token
- Profile and contact details are updated in Auditee and CA login
- Check Local Host e-Mudhra is not blacklisted by the system Admin



# Resolution of Grievances on Form 10B



## Whether to file Form 10B even if my income is not exceeding the maximum amount which is not chargeable to tax?

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 10B.



**While filing the form 10B, I am getting errors like submission failed OR "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." etc. How to resolve such kind of issues?**

Before initiating the filing, you may ensure the following steps that will help you in successful submission of form,

1. Profile of the CA and taxpayer should be updated with all mandatory details.
2. Key person details should be updated, if applicable.
3. JSON shall be downloaded from the utility without any error in the JSON.
4. Always use the latest utility available in the download section to generate and upload the valid JSON on the e-Filing portal.



**Whether the details of specified persons as referred In Section 13(3) of Income Tax Act,1961 is mandatory to provide in S.no 41 of the Form 10B even if there is no transactions year with such specified persons during the previous?**

Details of specified persons required in Sl.No. 41 are mandatory to be provided. You may further refer to circular No. 17/2023 dated 9<sup>th</sup> October 2023 and the details if the persons as available may be provided.



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

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



## Whether the re-notified form 10B can be filed through a third party software?

Yes, Form re-notified form 10B can be filed using third party software.



## What are electronic modes of transaction that are referred in the form?

As referred in rule 6ABBA of the Income-tax Rules, 1962, Electronic modes shall be the following modes:

- (a) Credit Card,
- (b) Debit Card,
- (c) Net Banking,
- (d) IMPS (Immediate Payment Service)
- (e) UPI (Unified Payment Interface),
- (f) RTGS (Real Time Gross Settlement),
- (g) NEFT (National Electronic Funds Transfer),
- (h) BHIM (Bharat Interface for Money) Aadhar Pay.



## Common Instructions to fill schedules and CSVs

<b>How to attach csv file</b>	<b>Download Excel template →Add Records →Convert Excel template into .csv file →upload .csv file</b>
<b>In case auditor has more than 50 rows to fill in schedule</b>	<ul style="list-style-type: none"><li>• For number of records upto 50: Either table or CSV option can be used.</li><li>• For number of records more than 50: Only CSV option can be used</li></ul>
<b>Instructions in headers to fill excel templates</b>	Instructions headers are provided in each excel templates to assist auditor in filling out data in excel.
<b>Dropdown values in the Excel templates</b>	Wherever dropdown values are given to choose in the excel templates, Auditor is required to select the values from the dropdown itself.
<b>Auto calculated fields in the excel templates</b>	Value/amount in auto calculated fields shall be auto calculated by the system, do not manually change the value, it may fail to attach your csv file in the utility.
<b>Attachment of new csv file</b>	If a new CSV file is attached over the old CSV file, it will completely replace the old CSV file.



## Miscellaneous things to be taken care in filing the offline utility

Please make sure you are using latest utility available on Income tax site to download and upload the valid JSON.

<b>Denomination of currency of the amount</b>	All amount field in the utility shall be in the denomination of Indian rupees only.
<b>Date format</b>	Standard date format i.e. DD-MMM-YYYY is required to be followed in the form, for example date can be enter as 06-MAR-1990.
<b>Nil Value of amount</b>	In case of Nil value, auditor can enter 0 as the amount fields are mandatory to be filled.
<b>Filling out the schedule's panels</b>	<p>Below mentioned 5 panels, which require information of different schedules, shall be available only when auditor completes the other panels of the utility.</p> <ol style="list-style-type: none"> <li>1. Sch. Corpus-DI</li> <li>2. Sch. DA- Sch. ACA</li> <li>3. Sch. SP-a -Sch H</li> <li>4. Sch. TDS disallowable -Sch. Interest on TDS/TCS</li> <li>5. Sch.269SS- Sch. Other law violation</li> </ol>
<b>Download JSON facility without completing all panels of the form</b>	Auditor is allowed to download the JSON file even if all the panels are not completed. However, to download and upload the valid JSON on e-filing portal, auditor is required to complete all the panels.
<b>Details to be added in table only</b>	<p>For the below schedules, auditor is required to add the details in table only i.e. upload csv option is not available for these schedules:</p> <ol style="list-style-type: none"> <li>1. Schedule corpus</li> <li>2. Schedule FC</li> <li>3. Schedule DI</li> <li>4. Schedule DA</li> <li>5. Schedule AC</li> <li>6. Schedule ACA</li> </ol>



## Grievance Handling

To share your queries on helpdesk email id, kindly provide the following details:

1. Mention the Grievance ID if the grievance is already raised earlier
2. Name and Contact details of the person who can explain the problem
3. PAN of the Auditee
4. User ID at e-filing portal of Chartered Accountant
5. AY
6. Mention Form No. 10B or Form No. 10BB
7. Details of Problem
8. Attach screenshots
9. Attach JSON if relevant

**Email Address:** [efilingwebmanager@incometax.gov.in](mailto:efilingwebmanager@incometax.gov.in)



## For Further Details

Kindly refer to FAQs available in the **Help>All Topics> Statutory Forms** Section on e-filing portal as under:

[Form 10B \(A.Y. 2023-24 onwards\) FAQs | Income Tax Department](#)

[Form 10BB \(A.Y. 2023-24 onwards\) FAQs | Income Tax Department](#)



## The Presentation of webinar is over

We request you to share your questions by mentioning your name, mobile no., email id, PAN where issue faced.

Contact details of Helpdesk is as under:

1800 103 0025 (or)

1800 419 0025

+91-80-46122000

+91-80-61464700