

**©Instructions for filling Form 10B  
(Applicable from A.Y. 2023-24 onwards)**



These instructions are intended to assist the user in filling the re-notified Form 10B available on e-filing portal and will be applicable from Assessment Year 2023-24 onwards. Please note that instruction file is not a legal document. In case of any ambiguity relevant rules and sections of the Income tax act 1961 and Income tax rules 1962 will always prevail, therefore user should refer relevant provision of act and rules before filing the form.

**1. Assessment Year from which re-notified Form 10B is applicable.**

Form 10B is re-notified vide Notification No. 7/2023 and is applicable from Assessment Year 2023-24.

**2. Applicability of existing Form 10B.**

Existing Form 10B is available on portal and is applicable till Assessment Year 2022-23 only. For filings upto Assessment Years 2022-23, Form 10B is available on e-Filing portal and can be assigned to CA through -----

“e-File -----> Income Tax Forms -----> File Income Tax Forms ----> Persons not dependent on any Source of Income-----> Form 10B-----> assign to CA”

**3. Meaning of “auditee”.**

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 shall be referred as “auditee” in this form

**4. Applicability of re-notified Form 10B.**

Re-notified Form 10B shall be applicable in cases 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 more details, Rule 16CC and Rule 17B of Income Tax Rules, 1962 may be referred.

## 5. Meaning of “foreign contribution”.

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).

## 6. Process to file re-notified Form 10B

Following are the steps for filing Form 10B:

- 1) Taxpayer can assign Form 10B (AY 2023-24 onwards) to CA, from E-file form mode ---->.
- 2) CA can check the assignment in “For your action tab” under worklist--->
- 3) CA can either accept or reject the assignment----->
- 4) In case CA accepts the assignments, he/she needs to upload the JSON along with PDF attachments under offline mode of filing----->
- 5) Once CA submits the JSON, with valid attachments, taxpayer either has to accept/reject the form uploaded by CA through the Worklist’s “For Your Action” tab.
- 6) Filing of form is considered to be completed only when taxpayer accepts the form submitted by CA and verify the same with active DSC/EVC registered on e-filing portal.

*Form is considered to be filed within due date, if it is filed on or 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 of income tax act, 1961.*

## 7. Modes of Verification of Form 10B

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

## 8. Process of Downloading Offline Utility for Re-notified form 10B

Visit <https://www.incometax.gov.in>-----> Go to download section-----> Income tax forms-----> Form 10B (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.*

## 9. Instructions for filling specific fields of Form 10B

Field Number	Field Name / Description	Instructions
Report from an accountant Panel	Date	Fill Date of Audit Report
6	Other addresses, if applicable	Provide the address which has been decided by the management by way of a resolution and which has been intimated to the jurisdictional Assessing Officer in writing within seven days of such resolution as per the proviso to sub-rule (3) of rule 17AA
7	Type of the auditee	In case "Others" is selected from the dropdown, user is required to separately provide the detail of the type of the auditee.
9	Registration Details	<p>At least one record is mandatory to be provided in the table.</p> <p>In column 1, options are available under dropdown to select the section under which auditee is registered /provisionally registered or approved/ provisionally approved /notified.</p> <p><i>In case option "other, please specify" is selected from the dropdown then details of the relevant section needs to be provided.</i></p>
10(a)	Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year	<p>At least one record is mandatory to be provided in the table.</p> <p>In column no. 2, If more than one relation is applicable for a person, separate records can be added relation wise.</p> <p>Details of percentage of shareholding in Column no. 3 needs to be provided in case dropdown value "8- Shareholders holding 5% or more of shareholding" is selected in the field "relations."</p> <p>Details of change is required to be provided in column no. 8 in case there is any change which took place in relation during previous year of audit as specified in column no. 7</p>
10(a) & 10(b)	ID Code	If PAN or Aadhar number is available, detail of the same shall be provided by selecting one of the two dropdown value.

		1-PAN 2-Aadhar Number  If neither PAN or Aadhar is available, details of the one of the following needs to be provided- 3-Taxpayer Identification Number of the country where the person resides 4-Passport number 5-Elector's photo identity number 6-Driving License number 7-Ration card number
11	Objects of the auditee	Multiple objects can be selected, in case more than one object is applicable on the auditee.
12	Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?	In case more than one modification is undertaken or adopted, details of latest modification is required to be provided.
12(ii)(B) & 12(ii)(C)	Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A *	In case "Yes" is selected for the referred field, details in the S.no. 12(ii)(C) is necessary to be provided
13(iii)	If the answer to 13(iii) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section	In case "Yes" is selected for the referred field, details in the S.no. 13(iv) is necessary to be provided.

	(1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?	
14(ii)	Provide the following details of the books of account and other documents	<p>Details of books and account is mandatory to be provided.</p> <p>In Col. 2, nature of books of accounts can be selected from the available dropdown values. Auditor is required to provide the details of all the books of account which is either maintained at registered place or any other place.</p> <p>In case books of accounts are maintained at any place other than the registered place then details of the such place need to provided</p>
16	If 'A' or 'D' in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution	Details of the project/institution in S.no 16 is mandatory to be provided, in case auditee is running projects/institutions for the charitable purposes of advancement of any other object of general public utility
17(ii)(c)	Whether separate books of account have been maintained for the business undertaking	<p>In case auditee has any business undertaking referred in Section 11(4) and separate books of accounts have been maintained for the same then Balance Sheet, Profit and Loss account are mandatory to be attached in PDF or zip file at the time of submission of form on e-filing portal under supporting document.</p> <p>Auditor is required to attach the report in 3CA/3CB, if such business is covered under tax audit provisions.</p> <p>Please note that size of each document shall not exceed 5 MB and all the attachments together should not exceed 50MB. Also all the attachments should be in PDF/ZIP format only and all the files in ZIP folder should contain files in PDF format only.</p>
18(ii)(c)	Whether separate books of account have been maintained for the business	In case auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be and separate books of accounts have been maintained for the

		<p>same then Balance Sheet, Profit and Loss accounts is mandatory to be attached in PDF or zip file at the time of submission of form on e-filing portal under supporting document.</p> <p>Auditor is required to attach the report in 3CA/3CB, if such business is covered under tax audit provisions.</p> <p>Please note that size of each document shall not exceed 5 MB and all the attachments together should not exceed 50MB. Also all the attachments should be in PDF/ZIP format only and all the files in ZIP folder should contain files in PDF format only.</p>
23(iii)(c)	Others (Specify the nature)	In case the nature of Donations received by fund or trust, or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G is other than prescribed in 23(iii)(a) and (b) then nature of that other category is mandatory to be provided.
23 (vii)	Any other voluntary contribution not part of Form No. 10BD, please specify the nature	In case the auditee receives any donation, which is not covered under S.no. 23(i) to 23(vi), then nature and amount of such donation is required to be provided in 23(vii)
31(ii)	Details of application out of (i)(a) and (i)(b) resulting in payment in excess of Rs.50 lakh during the previous year to any person	<p>In case auditee has made any payment in excess of ₹50 lakh during the previous to any person for the purpose of application of income for religious and charitable purpose then details in S.no 31(ii) needs to be provided.</p> <p>PAN of the person to whom such payment is made is to be provided.</p> <p>Amount of application in col. 4 shall be equal to total of electronic and other than electronic modes of application in col.7</p>
31(vi)(a) & 31(vi)(b)	Bifurcation of application in 31(v) into Revenue or Capital	Total of the amounts provided in 31(vi)(a) & 31(vi)(b) shall be equal to the amount calculated in 31(v)
31(xvii)	Any other Disallowance (Please specify)	If any amount other than 0 is provided in this field then the nature of such disallowance is to be specified.
38	Details of application resulting in payment or credit	In case auditee made any payment in excess of ₹50 lakh during the previous year to one person out of the sources mentioned in S.No 37 for the purpose of

	in excess of Rs 50 lakh during previous year to a single person out of 37	<p>application then details are required to be provided in S.No 38</p> <p>PAN of the person to whom such payment is made is to be provided, if available.</p> <p>Amount of application in col. 4 shall be equal to the total of electronic and other than electronic modes of application as provided in col.7.</p>
39(iii)	If yes in (i), please provide computation of Income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13	Details in S.No 39(iii) is required to be provided when provisions of twenty second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable on the auditee as prescribed in S.No 39(i)
41	Details of specified person as referred to in sub-section (3) of section 13	<p>Details of the at least one specified person which are referred in Section 13(3) is mandatory to be provided.</p> <p>In case more than one specified person is applicable, details of all those specified persons are required to be provided.</p> <p>Either of the PAN or Adhaar details of specified person is mandatory to be provided. The mentioned details may be skipped only when such specified person is non-resident or not holding PAN.</p> <p>In case specified person is of category of “any person who has 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” then amount of such contribution is required to be specified in col.6</p>
Schedule Corpus	Details of Corpus	<p>The details in schedule corpus are mandatory to be given, if amount of more than 0 is provided in any of the below fields -,</p> <ul style="list-style-type: none"> <li>26(A)- Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for</li> </ul>

		<p>exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11</p> <ul style="list-style-type: none"> <li>• 26(B)- Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11</li> <li>• 31(vii)- Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.</li> <li>• 35(b)- Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80.</li> <li>• 35(c)- Income as per Explanation 1B to the third proviso to Clause (23C) of section 10 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to Clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G</li> <li>• 37(D)- Application of Income out of corpus</li> </ul>
Schedule FC	Details of Foreign Contribution	<p>The details in schedule FC are mandatory to be given, if amount of more than 0 is provided in any of the below fields -</p> <ul style="list-style-type: none"> <li>• 25- Total foreign contribution out of the total voluntary contributions stated in 24</li> </ul>
Schedule LB	Details of Loan and Borrowing	<p>The details in schedule LB are mandatory to be given, if amount of more than 0 is provided in any of the below fields -</p> <ul style="list-style-type: none"> <li>• 31(viii) Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application</li> </ul>



		<p>during that previous year during that previous year</p> <ul style="list-style-type: none"> <li>• 37(E) Application of income out of the borrowed fund</li> <li>• 37(F) Application of the income out of the other fund</li> </ul>
Schedule Int App	Details of income applied outside India	<p>The details in schedule Int App are mandatory to be given, if amount of more than 0 is provided in any of the below fields -</p> <ul style="list-style-type: none"> <li>• 29- Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11</li> <li>• 33(e)- Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11</li> </ul>
Schedule DI	Details of deemed application under Explanation 1 sub-section (1) of section 11 and deemed income under sub-section (1B) of section 11	<p>The details in schedule DI are mandatory to be given, if amount of more than 0 is provided in any of the below fields -</p> <ul style="list-style-type: none"> <li>• 31(xix)- Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to subsection (1) of section 11</li> <li>• 33(a)- Where the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income</li> <li>• 37(B)- Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year.</li> </ul>
Schedule DA	Details of accumulated income taxed in earlier assessment years as per sub-section (1B) of section 11	<p>The details in schedule DA are mandatory to be given in case any amount of more than 0 is provided in col. 6 of schedule DI.</p>

Schedule AC	The details of accumulation	<p>The details in schedule AC are mandatory to be given, if amount of more than 0 is provided in any of the below fields -</p> <ul style="list-style-type: none"> <li>• 31(xx)- Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11</li> <li>• 37A- Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year</li> </ul> <p>The details in schedule AC are mandatory to be provided, if yes is selected in the below field -</p> <ul style="list-style-type: none"> <li>• 33(b)- Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?</li> </ul>
Schedule ACA	Details of accumulated income taxed in earlier assessment years as per sub-section (3) of section 11	The details in schedule ACA are mandatory to be provided in case any amount of more than 0 is provided in col. 7 of schedule AC
Schedule SP-a	Whether any part of income or property of the auditee is lent, or continues to be lent, to the specified person during the previous year?	<p>If yes is selected in 42(a), the details in schedule SP-a are mandatory to be provided.</p> <p>PAN of the specified person is to be provided, unless such person is non- resident or not holding PAN</p>
Schedule SP-b	Details of land, building or other property of the auditee which is, or continues to be, made available during the previous	<p>If yes is selected in 42(b), the details in schedule SP-b are mandatory to be provided.</p> <p>PAN of the specified person is to be provided, unless such person is non- resident or not holding PAN</p>

	year for use of the specified person, during the previous year	
Schedule SP-c	Details of salary, allowance or otherwise which is paid to the specified person out of the resources of the auditee for services rendered by him during the previous year	<p>If yes is selected in 42(c), the details in schedule SP-c are mandatory to be provided.</p> <p>PAN of the specified person is to be provided, unless such person is non- resident or not holding PAN</p>
Schedule SP-d	Details of the services of the auditee are made available to the specified person during the previous year?	<p>If yes is selected in 42(d), the details in schedule SP-d are mandatory to be provided.</p> <p>PAN of the specified person is to be provided, unless such person is non- resident or not holding PAN</p>
Schedule SP- e 1	Details of any share, security is purchased by or on behalf of the auditee from the specified person during the previous year?	<p>If yes is selected in 42(e), the details in schedule SP-e1 are mandatory to be provided.</p> <p>In case type of asset purchased is share or security or other movable property then auditor is required to provide the details in schedule e1 of such property.</p> <p>In case no Immovable property is purchased and schedule e2 is not applicable then auditor may fill the following details in the schedule e2:</p> <ol style="list-style-type: none"> <li>1) Name of specified person – NA</li> <li>2) PAN of specified person- skip the details.</li> <li>3) Type of asset -Land</li> <li>4) Address of Property- NA</li> <li>5) Area (in Sq ft)- 0</li> <li>6) Stamp Duty Value-0</li> <li>7) Amount of consideration paid for asset- 0</li> </ol> <p>Adequate Consideration for asset – 0</p> <p>PAN of the specified person is to be provided, unless such person is non- resident or not holding PAN</p>
Schedule SP- e 2	Details in case of Other Property being Immovable:	<p>If yes is selected in 42(e), the details in schedule SP-e2 are mandatory to be provided.</p>

		<p>In case type of asset purchased Land/residential property or commercial property then auditor is required to provide the details in schedule e2 of such property.</p> <p>In case no movable property like shares/security or other property is purchased and schedule e1 is not applicable then auditor may fill the following details in the schedule e1:</p> <ol style="list-style-type: none"> <li>1) Name of specified person – NA</li> <li>2) PAN of specified person- skip the details.</li> <li>3) Nature of property purchased -Other property.</li> <li>4) Name of the Company/ Concern of which the shares are purchased- NA</li> <li>5) Number of shares purchased during the previous year- 0</li> <li>6) Price of each share/security- NA</li> <li>7) Total consideration paid share or security -0</li> <li>8) Adequate consideration for share or security -0</li> <li>9) Nature of property-NA</li> <li>10) Number of property purchased - 0</li> <li>11) Price of property- 0</li> <li>12) Total consideration paid for property during the previous year -0</li> <li>13) Adequate Consideration -0</li> </ol> <p>PAN of the specified person is to be provided, unless such person is non- resident or not holding PAN</p>
Schedule SP- f 1	Details of any share, security sold by or on behalf of the trust or institution to a specified person during the previous year?	<p>If yes is selected in 42(f), the details in schedule SP-f1 are mandatory to be provided.</p> <p>In case type of asset sold is share or security or other movable property then auditor is required to provide the details in schedule f1 of such property.</p> <p>In case no Immovable property is sold and schedule f2 is not applicable then auditor may fill the following details in the schedule f2:</p> <ol style="list-style-type: none"> <li>1. Name of specified person – NA</li> <li>2. PAN of specified person- skip the details.</li> <li>3. Type of asset -Land</li> <li>4. Address of Property- NA</li> <li>5. Area (in Sq ft)- 0</li> <li>6. Stamp Duty Value-0</li> </ol>

		<p>7. Amount of consideration for asset- 0</p> <p>8. Adequate Consideration for asset – 0</p> <p>PAN of the specified person is to be provided, unless such person is non- resident or not holding PAN</p>
Schedule SP-f2	Details in case of other property being immovable	<p>If yes is selected in 42(f), the details in schedule SP-f2 are mandatory to be provided.</p> <p>In case type of asset sold is share or security or other movable property then auditor is required to provide the details in schedule f2 of such property.</p> <p>In case no movable property like shares/security or other property is sold and schedule f2 is not applicable then auditor may fill the following details in the schedule f2:</p> <ol style="list-style-type: none"> <li>1. Name of specified person – NA</li> <li>2. PAN of specified person- skip the details.</li> <li>3. Nature of property sold -Other property.</li> <li>4. Name of the Company/ Concern of which the shares are sold- NA</li> <li>5. Number of shares purchased during the previous year- 0</li> <li>6. Price of each share/security- NA</li> <li>7. Total consideration share/security -0</li> <li>8. Adequate consideration of share or security- 0</li> <li>9. Nature of movable property-NA</li> <li>10. Number of movable properties sold - 0</li> <li>11. Price of movable property- 0</li> <li>12. Total consideration for property during the previous year -0</li> <li>13. Adequate consideration- 0</li> </ol> <p>PAN of the specified person is to be provided, unless such person is non- resident or not holding PAN</p>
Schedule SP-g	Details of any income or property which is diverted during the previous year in favor of any specified person	<p>If yes is selected in 42(g), the details in schedule SP-g are mandatory to be provided.</p> <p>PAN of the specified person is to be provided, unless such person is non- resident or not holding PAN</p>
Schedule h	Details of any funds that are, or continue to remain invested in any concern	<p>If yes is selected in the 42(h), the details in schedule SP-h are mandatory to be provided,</p>

	during the previous year in which the specified person has a substantial interest	PAN of the specified person is to be provided unless such person is non- resident or not holding PAN
Schedule TDS disallowable	<p>Details of amounts inadmissible amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub section (1) of section 11 read with sub-clause(ia) of clause (a) of section 40.</p> <p>(a) Details of payment on which tax is not deducted (b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139</p>	<p>Details in schedule TDS Disallowable are mandatory to be provided in case amount greater than 0 is filled in the below two fields:</p> <ul style="list-style-type: none"> <li>31(ix)- Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to subsection (1) of section 11 read with sub-clause (ia) of clause (a) of section 40</li> <li>39(vi)- Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40</li> </ul> <p>In case Part (b) of schedule is not applicable then following details can be added in part (b)</p> <ol style="list-style-type: none"> <li>1. Date of Payment- 31/03/2023</li> <li>2. Amount of payment -0</li> <li>3. Nature of payment- NA</li> <li>4. Name of Payee- NA</li> <li>5. PAN or Aadhar of payee, if available- Can be skipped</li> <li>6. Address of Payee- NA</li> <li>7. Amount of tax deducted-0</li> </ol> <p>➤ In case Part (a) of schedule is not applicable then following details can be added in part (a)</p> <ol style="list-style-type: none"> <li>1. Date of Payment- 31/03/2023</li> <li>2. Amount of payment -0</li> <li>3. Nature of payment- NA</li> <li>4. Name of Payee- NA</li> <li>5. PAN or Aadhar of payee, if available- Can be skipped</li> <li>6. Address of Payee- NA</li> </ol>
Schedule 40A(3)	Details of amount is disallowable under thirteenth proviso to section 10(23C ) or Explanation 3 sub-	Details in schedule 40A (3) are mandatory to be provided in case amount greater than 0 is filled in the below two fields:

	section(1) of section 11 read with sub-section (3) of section 40A	<ul style="list-style-type: none"> <li>39(iii)(c)(vii)- Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-sections 3 or 3A of section 40</li> <li>As per 31(x)(A) in offline utility- Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40</li> </ul>
Schedule 40A(3A)	Details of Amount disallowable under thirteenth proviso to section 10(23C)/sub-section (1) of section 11 read with sub-section (3A) of section 40A	<p>Details in schedule 40A(3) are mandatory to be provided in case amount greater than 0 is filled in the below two fields:</p> <ul style="list-style-type: none"> <li>39(iii)(c)(vii)- Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-sections 3 or 3A of section 40</li> <li>As per 31(x)(B) in offline utility- Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3A) of section 40</li> </ul>
Schedule TDS/TCS and Schedule Statement of TDS/TCS	Schedule TDS/TCS and Schedule Statement of TDS/TCS	If yes is selected in S.no 49, the details in schedule TDS/TCS and Schedule Statement of TDS/TCS are mandatory to be provided.
Schedule Interest on TDS/TCS	Schedule Interest on TDS/TCS	If yes is selected in S.no 49, the details in schedule Interest on TDS/TCS are mandatory to be provided.
Schedule 269SS	Details of loan or deposit or any specified sum taken, exceeding the limit specified in section 269SS during the previous year	If yes is selected in S.no 46, the details in schedule 269SS are mandatory to be provided.
Schedule 269ST	Details of amount received exceeding the limit specified in section 269ST, from a person in a day; or	If yes is selected in S.no 47, the details in schedule 269ST are mandatory to be provided.

	in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?	
Schedule 269T	Details of repayment of any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	If yes is selected in S.no 48, the details in schedule 269T are mandatory to be provided.
Schedule other law violation	Schedule other law violation	If yes is selected in S.no 43(f), the details in schedule other law violation are mandatory to be provided, if the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.
Attachments of financial statement		<p>At the time of submission of the form, following documents of trust/Institution are required to be attached in pdf or zip format under supporting document on e-filing portal.</p> <ul style="list-style-type: none"> <li>a) Income and Expenditure Account/Profit and Loss Account</li> <li>b) Balance Sheet</li> <li>c) Audit report in 3CA/3CB</li> </ul> <p>Please note that size of each document shall not exceed 5 MB and all the attachments together should not exceed 50MB. Also all the attachments should be in PDF/ZIP format only and all the files in ZIP folder should contain files in PDF format only.</p>

#### Common Instructions to fill schedules and CSVs

How to attach csv file	Download Excel template → Add Records → Convert Excel template into .csv file → upload .csv file
------------------------	--



In case auditor has more than 50 rows to fill in schedule	<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>
Instructions in headers to fill excel templates	Instructions headers are provided in each excel templates to assist auditor in filling out data in excel.
Dropdown values in the Excel templates	Wherever dropdown values are given to choose in the excel templates, Auditor is required to select the values from the dropdown itself.
Auto calculated fields in the excel templates	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.
Attachment of new csv file	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.**

Denomination of currency of the amount	All amount field in the utility shall be in the denomination of Indian rupees only.
Date format	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.
Nil Value of amount	In case of Nil value, auditor can enter 0 as the amount fields are mandatory to be filled.
Filling out the schedule's panels	<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>Sch. Corpus-DI</li> <li>Sch. DA- Sch. ACA</li> <li>Sch. SP-a -Sch H</li> <li>Sch. TDS disallowable -Sch. Interest on TDS/TCS</li> <li>Sch.269SS- Sch. Other law violation</li> </ol>
Download JSON facility without completing all panels of the form	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.

Details to be added  
in table only

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:

1. Schedule corpus
2. Schedule FC
3. Schedule DI
4. Schedule DA
5. Schedule AC
6. Schedule ACA