

**©Instructions for filling Form 10BB
(A.Y. 2023-24 onwards) for offline
utility form**



These instructions are intended to assist the user in filling the particulars in Form 10BB notified on 21st February 2023 vide Notification No. 7/2023, applicable from Assessment Year 2023-24 onwards. Please note that instruction file is not a legal document. In case of any ambiguity, relevant sections and rules of the Income-tax Act, 1961 and Income-tax rules, 1962 will always prevail. Therefore, user should refer relevant provision of the Income Tax Act and Rules before filing the form.

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

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

2. Applicability of existing Form 10BB.

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

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

or

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

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

4. Applicability of re-notified Form 10BB.

Form 10B is applicable where any of the below mentioned conditions are satisfied-

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

- (III) Auditee has applied any part of its income outside India during the previous year.

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

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

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

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

- 1) Taxpayer login: Assign Form to CA. Form can be assigned in either of two ways-
 - a) e-File -----> Income Tax Forms -----> File Income Tax Forms ----> Persons not dependent on any Source of Income-----> Form 10BB (A.Y. 2023-24 onwards)
 - b) Authorised Partners-----> My Chartered Accountant (CA) -----> Add CA (if not added)- ----> Assign Form 10BB (A.Y. 2023-24 onwards).
- 2) CA Login: CA to accept the assignment and upload the Form through the Worklist’s “For Your Action” tab.
- 3) Taxpayer login: Taxpayer to accept the form uploaded by CA through the Worklist’s “For Your Action” tab.

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

7. 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.

Common Instructions : -

- 1) All amounts provided shall be in Rupees (Rs.) only.
- 2) In all CSV templates, kindly ensure the Date format of “DD-MMM-YYYY”.
For example: If the Date required to be mentioned is 31st January 2023, same can be mentioned as 31-Jan-2023 or 31-JAN-2023.
- 3) For providing details/records in Serial Number 9(a), 9(b), Serial No. 28 and for all the Schedules of Serial No. 23(vii), Serial No. 23(viii) and Serial No. 32, please note the following: -
 - a) For number of records upto 50: either of table or CSV option can be used. In both cases, data will be reflected in table.
 - b) For number of records more than 50: Only CSV option can be used. The data will appear as CSV attachment only.
 - c) While using upload CSV option, followings steps to be followed:-

“Download Excel template →Add Records →Convert Excel template into .csv file
→upload .csv file”
 - d) Whenever a new CSV file is uploaded for a schedule, it will over-write the existing records/data provided in that schedule, if any. Old records will be removed and records uploaded through latest CSV will be populated.

Field Specific Instructions: -

Field Number	Field Name	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	Select an option available in dropdown- <ul style="list-style-type: none">• Trust• Society• Company• Others In case of selecting “Others”, please specify the details in textbox provided.

9(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>a) Atleast one record in the table/CSV is mandatory to be provided.</p> <p>b) Following options are available in dropdown for selection for “Relation”:</p> <ul style="list-style-type: none"> 1-Author 2-Founder 3-Settlor 4-Trustee 5-Members of society 6-Members of the Governing Council 7-Director 8-Shareholders holding 5% or more of shareholding 9-Office Bearer (s) 10-Others <p>If more than 1 relation is applicable for a person, separate records can be added relation wise.</p>
9(a) & 9(b)	ID Code	<p>If PAN or Aadhar number is available, the same should be mandatorily filled. The following options will be available for selection in said case-</p> <ul style="list-style-type: none"> 1-PAN 2-Aadhar Number <p>If neither PAN nor Aadhar is available, one of the following should be provided-</p> <ul style="list-style-type: none"> 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
23 (vii)	<p>Schedule TDS disallowable-</p> <p>(a) Details of payment on which tax is not deducted</p> <p>(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>If amount mentioned is “0” in amount column, Schedules will not be applicable. However, if an amount greater than “0” is provided, either of said two schedules or both schedules shall be mandatory.</p>

23 (viii)	Schedule 40A(3) & Schedule 40A(3A)	<p>a) Schedules 40A(3) shall be mandatory if “Yes” is selected in the question- Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3) of section 40A?</p> <p>b) Schedules 40A(3A) shall be mandatory if “Yes” is selected in the question- Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3A) of section 40A?</p>
28	Details of specified person as referred to in sub-section (3) of section 13	Any person referred to in sub-section (3) of section 13 shall be referred as specified person in this form.
28	Code of person referred to in sub-section (3) of section 13	<p>Following codes are available for selection-</p> <p>1-the author of the trust or the founder of the institution</p> <p>2-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</p> <p>3-where such author, founder or person is a Hindu undivided family, a member of the family</p> <p>4-any trustee of the trust or manager (by whatever name called) of the institution</p> <p>5-any relative of any such author, founder, person, member, trustee or manager as aforesaid</p> <p>6-any concern in which any of the persons referred above have a substantial interest</p> <p>If more than 1 Code is applicable for a person, separate records can be added code wise.</p>
32	<ol style="list-style-type: none"> 1. Schedule TDS/TCS 2. Schedule Statement of TDS or TCS 3. Schedule Interest on TDS/TCS 	<p>If “Yes” is selected in Field No. 32, atleast one record shall be mandatory to be provided in -</p> <ol style="list-style-type: none"> 1. Schedule TDS/TCS 2. Schedule Statement of TDS or TCS <p>If “Yes” is selected in question→ Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7)?, “Schedule Interest on TDS/TCS” shall be mandatory.</p>

Attachments		<p>Following attachments are mandatory-</p> <ul style="list-style-type: none"> a) Income and Expenditure Account/Profit and Loss Account b) Balance Sheet <p>There is an optional attachment option as well named "Miscellaneous Attachments" where any other relevant document may be attached.</p> <p>Please note that size of each attachment shall not exceed 5MB. All the attachments should be in PDF/ZIP format only and all the files in ZIP file should contain files in PDF format only.</p>
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