

के समय रखे तथा संरक्षित किए गए हैं, उन्हें तब तक रखा व संरक्षित किया जाएगा जब तक कि फिर से खोला गया निर्धारण समाप्त नहीं हो जाता।”

[अधिसूचना सं. 94/2022/फा. सं.370142/34/2022-टीपीएल]

नेहा सहाय, अवर सचिव

टिप्पण: मूल नियम भारत के राजपत्र, असाधारण, भाग- II, धारा-3, उप-धारा (ii) में अधिसूचना संख्या का.आ. 969 (अ) तारीख 26 मार्च, 1962 में प्रकाशित किए गए थे और अधिसूचना संख्या सा.का.नि 610(अ) तारीख 1 अगस्त, 2022 द्वारा अंतिम संशोधन किया गया था।

MINISTRY OF FINANCE

(Department of Revenue)

[CENTRAL BOARD OF DIRECT TAXES]

NOTIFICATION

New Delhi, the 10th August, 2022

INCOME-TAX

G.S.R. 622(E).—In exercise of the powers conferred by clause (a) of the tenth proviso to clause (23C) of section 10 and sub-clause (i) of clause (b) of sub-section (1) of section 12A read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. **Short title and commencement.**—(1) These rules may be called the Income-tax (24th Amendment) Rules, 2022.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, after rule 17A the following rule shall be inserted, namely: -

“17AA. Books of account and other documents to be kept and maintained.—(1) Every fund or institution or trust or any university or other educational institution or any hospital or other medical institution which is required to keep and maintain books of account and other documents under clause (a) of tenth proviso to clause (23C) of section 10 of the Act or sub-clause (i) of clause (b) of sub-section (1) of section 12A of the Act shall keep and maintain the following, namely:-

(a) books of account, including the following, namely: -

(i) cash book;

(ii) ledger;

(iii) journal;

(iv) copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee;

(v) original bills wherever issued to the person and receipts in respect of payments made by the person;

(vi) any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected;

(b) books of account, as referred in clause (a), for business undertaking referred in sub-section (4) of section 11 of the Act;

(c) books of account, as referred in clause (a), for business carried on by the assessee other than the business undertaking referred in sub-section (4) of section 11 of the Act;

(d) other documents for maintaining, -

- (i) record of all the projects and institutions run by the person containing details of their name, address and objectives;
- (ii) record of income of the person during the previous year, in respect of, -
 - (I) voluntary contribution containing details of name of the donor, address, permanent account number (if available) and Aadhaar number (if available);
 - (II) income from property held under trust referred to under section 11 of the Act along with list of such properties;
 - (III) income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution referred in items (I) and (II);
- (iii) record of the following, out of the income of the person during the previous year, namely: -
 - (I) application of income, in India, containing details of amount of application, name and address of the person to whom any credit or payment is made and the object for which such application is made;
 - (II) amount credited or paid to 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) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 of the Act or other trust or institution registered under section 12AB of the Act, containing details of their name, address, permanent account number and the object for which such credit or payment is made;
 - (III) application of income outside India containing details of amount of application, name and address of the person to whom any credit or payment is made and the object for which such application is made;
 - (IV) deemed application of income referred in clause (2) of *Explanation 1* of sub-section (1) of section 11 of the Act containing details of the reason for availing such deemed application;
 - (V) income accumulated or set apart as per the provisions of the *Explanation 3* to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11 of the Act which has not been applied or deemed to be applied containing details of the purpose for which such income has been accumulated;
 - (VI) money invested or deposited in the forms and modes specified in sub-section (5) of section 11 of the Act;
 - (VII) money invested or deposited in the forms and modes other than those specified in sub-section (5) of section 11 of the Act;
- (iv) record of the following, out of the income of the person of any previous year preceding the current previous year, namely: -
 - (I) application out of the income accumulated or set apart containing details of year of accumulation, amount of application during the previous year out of such accumulation, name and address of the person to whom any credit or payment is made and the object for which such application is made;
 - (II) application out of the deemed application of income referred to in clause (2) of *Explanation 1* of sub-section (1) of section 11 of the Act, for any preceding previous year, containing details of year of deemed application, amount of application during the previous year out of such deemed application, name and address of the person to whom any credit or payment is made and the object for which such application is made;
 - (III) application, other than the application referred in item (I) and item (II), out of income accumulated during any preceding previous year containing details of year of accumulation, amount of application during the previous year out of such accumulation, name and address of the person to whom any credit or payment is made and the object for which such application is made;
 - (IV) money invested or deposited in the forms and modes specified in sub-section (5) of section 11 of the Act;
 - (V) money invested or deposited in the forms and modes other than those specified in sub-section (5) of section 11 of the Act;

- (v) record of voluntary contribution made with a specific direction that they shall form part of the corpus, in respect of-
- (I) the contribution received during the previous year containing details of name of the donor, address, permanent account number (if available) and Aadhaar number (if available);
 - (II) application out of such voluntary contribution referred to in item (I) containing details of amount of application, name and address of the person to whom any credit or payment is made and the object for which such application is made;
 - (III) amount credited or paid towards corpus to 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) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 of the Act or other trust or institution registered under section 12AB of the Act, out of such voluntary contribution received during the previous year containing details of their name, address, permanent account number and the object for which such credit or payment is made;
 - (IV) the forms and modes specified in sub-section (5) of section 11 of the Act in which such voluntary contribution, received during the previous year, is invested or deposited;
 - (V) money invested or deposited in the forms and modes other than those specified in sub-section (5) of section 11 of the Act in which such voluntary contribution, received during the previous year, is invested or deposited;
 - (VI) application out of such voluntary contribution, received during any previous year preceding the previous year, containing details of the amount of application, name and address of the person to whom any credit or payment is made and the object for which such application is made;
 - (VII) amount credited or paid towards corpus to 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) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 of the Act or other trust or institution registered under section 12AB of the Act, out of such voluntary contribution received during any year preceding the previous year, containing details of their name, address, permanent account number and the object for which such credit or payment is made;
 - (VIII) the forms and modes specified in sub-section (5) of section 11 of the Act in which such voluntary contribution, received during any previous year preceding the previous year, is invested or deposited;
 - (IX) money invested or deposited in the forms and modes other than those specified in sub-section (5) of section 11 of the Act in which such voluntary contribution, received during any previous year preceding the previous year, is invested or deposited;
 - (X) amount invested or deposited back in to such voluntary contribution (which was applied during any preceding previous year and not claimed as application) including details of the forms and modes specified in sub-section (5) of section 11 in which such voluntary contribution is invested or deposited;
- (vi) record of contribution received for the purpose of renovation or repair of temple, mosque, gurdwara, church or other place notified under clause (b) of sub-section (2) of section 80G which is being treated as corpus as referred in *Explanation 1A* to the third proviso to clause (23C) of section 10 or *Explanation 3A* to sub-section (1) of section 11, in respect of,-
- (I) the contribution received during the previous year containing details of name of the donor, address, permanent account number (if available) and Aadhaar number (if available);
 - (II) contribution received during any previous year preceding the previous year, treated as corpus during the previous year, containing details of name of the donor, address, permanent account number (if available) and Aadhaar number (if available);
 - (III) application out of such voluntary contribution referred to in item (I) and item (II) containing details of amount of application, name and address of the person to whom any credit or payment is made and the object for which such application is made;
 - (IV) amount credited or paid towards corpus to 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) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 of the Act or other trust or institution registered under section 12AB of the Act, out of such voluntary contribution received during the previous year containing details of their name, address, permanent account number and the object for which such credit or payment is made;
- (V) the forms and modes specified in sub-section (5) of section 11 of the Act in which such corpus, received during the previous year, is invested or deposited;
- (VI) money invested or deposited in the forms and modes other than those specified in sub-section (5) of section 11 of the Act in which such corpus, received during the previous year, is invested or deposited;
- (VII) application out of such corpus, received during any previous year preceding the previous year, containing details of amount of application, name and address of the person to whom any credit or payment is made and the object for which such application is made;
- (VIII) amount credited or paid to towards corpus 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) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 of the Act or other trust or institution registered under section 12AB of the Act, out of such voluntary contribution received during any year preceding the previous year, containing details of their name, address, permanent account number and the object for which such credit or payment is made;
- (IX) the forms and modes specified in sub-section (5) of section 11 of the Act in which such corpus, received during any previous year preceding the previous year, is invested or deposited; money invested or deposited in the forms and modes other than those specified in sub-section (5) of section 11 of the Act in which such corpus, received during any previous year preceding the previous year, is invested or deposited;
- (vii) record of loans and borrowings, -
- (I) containing information regarding amount and date of loan or borrowing, amount and date of repayment, name of the person from whom loan taken, address of lender, permanent account number and Aadhaar number(if available) of the lender;
- (II) application out of such loan or borrowing containing details of amount of application, name and address of the person to whom any credit or payment is made and the object for which such application is made;
- (III) application out of such loan or borrowing, received during any previous year preceding the previous year, containing details of amount of application, name and address of the person to whom any credit or payment is made;
- (IV) repayment of such loan or borrowing (which was applied during any preceding previous year and not claimed as application) during the previous year;
- (viii) record of properties held by the assessee, with respect to the following, namely, -
- (I) immovable properties containing details of,
- (i) nature, address of the properties, cost of acquisition of the asset, registration documents of the asset;
- (ii) transfer of such properties, the net consideration utilised in acquiring the new capital asset;
- (II) movable properties including details of the nature and cost of acquisition of the asset;
- (ix) record of specified persons, as referred to in sub-section (3) of section 13 of the Act, -
- (I) containing details of their name, address, permanent account number and Aadhaar number (if available);
- (II) transactions undertaken by the fund or institution or trust or any university or other educational institution or any hospital or other medical institution with specified persons as referred to in sub-section (3) of section 13 of the Act containing details of date and amount of such transaction, nature of the transaction and documents to the effect that such transaction is, directly or indirectly, not for the benefit of such specified person;

(x) any other documents containing any other relevant information.

(2) The books of accounts and other documents specified in sub-rule (1) may be kept in written form or in electronic form or in digital form or as print-outs of data stored in electronic form or in digital form or any other form of electromagnetic data storage device.

(3) The books of account and other documents specified in sub-rule (1) shall be kept and maintained by the fund or institution or trust or any university or other educational institution or any hospital or other medical institution at its registered office:

Provided that all or any of the books of account and other documents as referred to in sub-rule (1) may be kept at such other place in India as the management may decide by way of a resolution and where such a resolution is passed, the fund or institution or trust or any university or other educational institution or any hospital or other medical institution shall, within seven days thereof, intimate the jurisdictional Assessing Officer in writing giving the full address of that other place and such intimation shall be duly signed and verified by the person who is authorised to verify the return of income under section 140 of the Act, as applicable to the assessee.

(4) The books of account and other documents specified in sub-rule (1) shall be kept and maintained for a period of ten years from the end of the relevant assessment year:

Provided that where the assessment in relation to any assessment year has been reopened under section 147 of the Act within the period specified in section 149 of the Act, the books of account and other documents which were kept and maintained at the time of reopening of the assessment shall continue to be so kept and maintained till the assessment so reopened has become final.”.

[Notification No. 94/2022/ F. No. 370142/34/2022-TPL]

NEHA SAHAY, Under Secy.

Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) *vide* number S.O. 969 (E) dated the 26th March, 1962 and last amended *vide* notification number G.S.R. 610 dated 1st August, 2022.