

Service Tax, FCRA & Taxation for NGOs

Session – IV : **Income Tax**

S. 35 AC and other similar provisions for 100% tax exemption

by

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35AC	100%	<ul style="list-style-type: none"> Public sector company, association or an institution In case of a company, it can directly incur amounts on notified projects or schemes 	<p>Rules 11F to 11O</p> <p>Forms 58A, 58B, 58C and 58D</p>	National Committee
35(1)(ii)	175%	<ul style="list-style-type: none"> A research association or to a university, college or other institution to be used for scientific research. 	3CF-I/ 3CF-II 5C, 5D and 5E	Director (Exemption) with concurrence from CBDT

S. 35 AC and other similar provisions for 100% tax exemptioncontinued

35(1)(iii)	125%	<ul style="list-style-type: none">• A research association or to a university, college or other institution to be used for scientific research.	3CF-I/ 3CF-II 5C, 5D and 5E	Director (Exemption) with concurrence from CBDT
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