

## DO YOU KNOW ?

**Any part of its income applied by Trust for the benefit of any particular Religious Community or Caste is considered as Specified Violation.**

Under Explanation to Sec 12 AB(4), clauses (a) to (g) of Income Tax Act, a number of events are stated which is considered as “Specified Violations”.

- One of the event is when Trust, established for charitable purposes, has applied any part of its income for the benefit of any particular religious community or caste. [Clause (d)]