

A 12A-registered organisation can accumulate or set aside the funds under section 11(2) of the Income Tax Act, 1961. Further, such amount accumulated shall have to be invested only in modes of investment prescribed under 11(5) of the Income Tax Act, 1961.

In case of any failure in respect of such investment, such amount not invested would not be available for exemption u/s 11 and 12.

For more details on list of Prescribed modes of investment, kindly [click here](#).

DO YOU KNOW?



NGO can invest
only in modes
prescribed u/s 11(5)
of the Act

