

The Finance Act, 2022 has outlined certain “specified violations” which may lead to the cancellation of 12A registration. One of the conditions is that:

- The Trust or Institution or Organization established for charitable purpose and has applied any part of its income for the benefit of any particular “religious community” or “caste”.
- However, this condition will not apply to Organizations established for Scheduled Tribes, Scheduled Castes, Backward Classes, or for Women and Children.

DO YOU KNOW?



The Finance Act, 2022 has outlined specified violations for cancellation of 12A registration, if any part of its income is applied for the benefit of any particular ‘religious community’ or ‘caste’.

