

CBDT CIRCULAR FOR NPOs

◆ Legal Series Vol. XVI ◆ Issue 2

For private circulation only

EXTENSION OF DATE FOR FILING FORM 10A AND 10AB



Standards & Norms

Resource support on NGO Governance, Accounting and Regulations



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BACKGROUND AND CONTEXT

- 1.01** As per the new registration scheme effective from 1st April, 2021, all the existing trusts were required to apply for registration/approval, initially within three months i.e., on or before 30.06.2021. However, on consideration of difficulties in the filing of Form No. 10A, the Central Board of Direct Taxes (the Board) in exercise of the powers conferred upon it under Section 119 of the Act had extended the due date for filing Form No. 10A till 25.11.22 vide Circular No. 22 of 2022 dated 01.11.2022. However, many organisations missed the date for getting their 12AA, 10(23C) and 80G registration renewed and lost their exempt status.
- 1.02** Many organisation received tax demand for assessment year falling after 1st April 2021 and also became subject to cancellation proceedings and were also subjected to Exit Tax under section 115TD after the amendment made by Finance act 2023. In other words genuine charitable organisations not only lost the exempt status but also were subjected to tax demands. The reason for all the miseries was failure to file renewal application in time.
- 1.03** Similarly, many organisations which were provided provisional registration failed to apply for converting into regular five year registration in Form 10AB within 6 months of commencement of activity or 6 months prior to the end of the provisional registration period. There are instances where the CIT(Exemption) rejected the application for five year registration due to delay in filing of Form 10AB and consequently such organisations also lost their exempt status.
- 1.04** CBDT has issued a Circular No. 6 of 2023 dated 24th May 2023 (enclosed as **Annexure 1**) providing great relief to all such trust and NGOs by extending the date for filing of Form 10A and Form 10AB upto 30th September 2023. This Circular also addressed certain practical difficulties arising out of amendment made by Finance Act 2023.
- 1.05** The issues arising out of the CBDT Circular and the various other relief granted have been discussed in this issue.

SUMMARY OF CIRCULAR

- 2.01** The Extension of due date of Filing of Form 10A and Form 10AB extended to 30.09.2023. It may be noted that Form 10A was required to be filed by all organisations having section 12AB, section 10(23C) and 80G registration valid as on 31st March 2021. The Form 10AB was required to be filed within 6 months of commencement of activity or 6 months prior to the end of provisional registration period by all those organisations which had obtained provisional registration.
- 2.02** It may be noted that the extension of date for filing Form 10A has been extended to 30.09.2023 so that all the three types of registration/approval i.e., under section 12AA, section 10(23C) and 80G having validity as on 31st March, 2021 can apply for registration /reapproval in terms of new scheme of registration. It may also be noted that the extension of date for filing Form 10A has been extended to 30.09.2023 for all the three types of registration/approval i.e., under section 12AA, section 10(23C) and 80G.
- 2.03** It may be noted that the extension of date for filing Form 10AB has been extended to 30.09.2023 only for registration/approval i.e., under section 12AB and section 10(23C). There is no such extension for registration under Section 80G.
- 2.04** All pending applications in Form 10AB with CIT(E) shall be considered as valid applications. further all applications which were rejected, earlier, solely on account of missing of due date shall be considered again on submission of fresh Form 10AB.
- 2.05** The exit tax proceedings under Section 115TD will not be applicable for all applications made till 30.09.2023.
- 2.06** It is clarified that the provisional approval or provisional registration shall be effective from the assessment year relevant to the previous year in which the application is made and shall be valid for a period of three assessment years.

- 2.07** The due date for furnishing of statement of donation in Form No. 10BD and the certificate of donation in Form No. 10BE in respect of the donations received during the financial year 2022-23 has been extended to 30.06.2023.
- 2.08** The statement of accumulation in Form No. 10 and Form No. 9A is required to be furnished at least two months prior to the due date of furnishing return. However, the accumulation/deemed application shall not be denied to a trust as long as the statement of accumulation/deemed application is furnished on or before the due date of furnishing the return.
- 2.09** Account payee cheque drawn on a bank or an account payee bank draft shall also be included in "electronic modes" in Form 10B and Form 10BB.

ORGANISATIONS WHO DID NOT APPLY FOR FRESH

REGISTRATION/APPROVAL UNDER SECTION 12AB, 10(23C) AND 80G

- 3.01** As per the new registration scheme effective from 1st April, 2021, all the existing trusts were required to apply for registration/approval on or before 30.06.2021. However, on consideration of difficulties in the electronic filing of Form No. 10A, the CBDT had made several extension of the due date for filing Form No. 10A as under:
- to 31.08.2021 vide Circular No.12 of 2021 dated 25.06.2021,
 - to 31.03.2022 vide Circular No. 16 of 2021 dated 29.08.2021
 - and further till 25.11.22 vide Circular No. 22 of 2022 dated 01.11.2022.
- Such registration/approval shall be valid for a period of 5 years. Thus, all trust existing as on 31.03.2021 were required to apply for fresh registration/approval and once the registration/approval is granted it is valid for five years.

Several trusts failed to file Form 10A within the extended due date, in order to mitigate genuine hardship, the CBDT, in exercise of the power under section 119 of the Act, extends the due date of making an application as under:

- **If no application for fresh registration/approval is made so far**

Form No. 10A, in case of an application under clause (i) of the first proviso to clause (23C) of section 10 or under sub-clause (i) of clause (ac) of sub-section (1) of section 12A or under clause (i) of the first proviso to sub-section (5) of section 80G of the Act, **till 30.09.2023** where the due date for making such application has expired prior to such date;

- **Trust who have missed the deadline of 25/11/2022 and subsequently applied for provisional registration/approval**

It is also clarified that where trusts have missed the deadline of 25.11.2022, for making an application for registration/ approval in Form No. 10A, and have subsequently furnished Form No. 10A seeking provisional registration/ approval, the relevant functionality on the e-filing portal may be used for surrendering the Form No. 10A seeking provisional registration/ approval and such trusts can make a new application in Form No. 10A for registration/ approval within the extended period up to 30.09.2023.

PROVISIONALLY REGISTERED ORGANISATIONS WHO FAILED TO APPLY FOR CONVERSION INTO REGULAR REGISTRATIAION WITHIN DUE DATE

- 4.01** All new trusts are required to apply for provisional registration/ approval at least one month prior to the commencement of the previous year relevant to the assessment year from which the said registration/ approval is sought. Such provisional registration/ approval is valid for a maximum period of three years.

4.02 Such provisionally registered/approved trusts are required to apply again for regular registration/approval in Form No. 10AB at least six months prior to the expiry of the period of provisional registration/approval or within six months of the commencement of activities, whichever is earlier. Many organisations missed the dead line for applying for regular registration and in such cases the CBDT Circular dated 24.05.2023 provides as under:

- **If no application has been made so far :**

Form No. 10AB, in case of an application under clause (iii) of the first proviso to clause (23C) of section 10 or under sub-clause (iii) of clause (ac) of sub-section (1) of section 12A of the Act, till 30.09.2023 where the due date for making such application has expired prior to such date.

- **If application has already been made but beyond the specified time line but order is yet to be passed**

It may be also noted that the extension of due date as mentioned above shall also apply in case of all pending applications under clause (iii) of the first proviso to clause (23C) of section 10 or sub-clause (iii) of clause (ac) of sub-section (1) of section 12A of the Act, as the case may be. Hence, in cases where the trust has already made an application in Form No. 10AB under the said provisions but such application has been furnished after 30.09.2022 and where the Principal Commissioner or Commissioner has not passed an order before the issuance of this Circular, the pending application in Form No. 10AB may be treated as a valid application.

- **If application made in form 10AB has been rejected solely on the ground that application was furnished after the due date**

Further, in cases where the trust had already made an application in Form No. 10AB, and where the Principal Commissioner or Commissioner has passed an order rejecting such application, on or before the issuance of this Circular,

solely on account of the fact that the application was furnished after the due date, the trust may furnish a fresh application in Form No. 10AB within the extended time i.e. 30.09.2023.

EXIT TAX UNDER SECTION 115TD WILL NOT APPLY

5.01 The Finance Act, 2023 has, inter-alia, amended section 115TD of the Act and provided that the Trust who failed to apply for re-registration/approval or failed to apply for converting provisional registration to regular registration, within the specified time, shall be made liable to tax in accordance with the provisions of section 115TD of the Act. This amendment has come into effect from 01.04.2023 and therefore applies to assessment year 2023-24 and subsequent assessment years.

5.02 It is clarified that the trusts may now apply for registration/approval under clause (i) or clause (iii) of the first proviso to clause (23C) of section 10 or sub-clause (i) or sub-clause (iii) of clause (ac) of sub-section (1) of section 12A of the Act by 30.09.2023 and where such application is made by the said date and registration/approval is granted, the provisions of clause (iii) of sub-section (3) of section 115TD of the Act shall not apply on account of delay in making application in accordance with the provisions of clause (i) or (iii) of the first proviso to clause (23C) of section 10 or sub-clause (i) or (iii) of clause (ac) of sub-section (1) of section 12A of the Act.

STATEMENT OF DONATION & CERTIFICATE OF DONATION FOR THE FY 2022-23; TIME LINE EXTENDED TO 30TH JUNE,2023

6.01 The deduction under section 80G of the Act in respect of a donation made by a donor to a fund or institution referred to in sub-clause (iv) of clause (a) of sub-section (2) of section 80G, shall be allowed to the donor only if a statement of such

donations is furnished by the donee in Form 10BD. The certificate of such donation is required to be provided in Form No. 10BE. Further, Form No. 10BD and Form No. 10BE are required to be furnished on or before the 31st May, immediately following the financial year in which the donation is received.

- 6.02** In view of extension provided to funds or institutions seeking approval under sub-section (5) of section 80G of the Act, as discussed in paragraph 5(i), in the exercise of the power under section 119 of the Act, the CBDT has also extended the due date for furnishing of statement of donation in Form No. 10BD and the certificate of donation in Form No. 10BE in respect of the donations received during the financial year 2022-23 to 30.06.2023.

PROVISIONAL REGISTRTION/APPROVAL SHALL BE EFECTIVE FROM THE ASSESSMENT YEAR RELEVANT TO THE PREVIOUS YEAR IN WHICH APPLICATION IS MADE

- 7.01** The CBDT Circular clarified that in case of trusts, funds or institutions seeking provisional approval or provisional registration, the said provisional approval or provisional registration shall be effective from the assessment year relevant to the previous year in which the application is made and shall be valid for a period of three assessment years subject to the provisions of clause (iii) of the first proviso to clause (23C) of section 10 or in sub-clause (iii) clause (ac) of sub-section (1) of section 12A or clause (iii) of the first proviso to sub-section (5) of section 80G of the Act, as the case may be.

ACCUMULATION/DEEMED APPLICATION WILL NOT BE DENIED IF FORM 9A OR FORM 10 IS NOT FILED BY DUE DATE BUT FILED BEFORE DUE DATE OF FILING OF RETURN

- 8.01** The Finance Act, 2023 has made amendments to provide that Form 9A and Form 10 shall be filed at least two months prior to the due date of furnishing return of

income, under sub-section (l) of section 139. The Circular has clarified that the statement of accumulation in Form No. 10 and Form No. 9A is required to be furnished at least two months prior to the due date of furnishing return of income so that it may be taken into account while auditing the books of account. However, the accumulation/deemed application shall not be denied to a trust as long as the statement of accumulation/deemed application is furnished on or before the due date of furnishing the return as provided in sub-section (1) of section 139 of the Act.

CLARIFICATION ON ELECTRONIC MODE FOR THE PURPOSE OF FORM 10B & 10BB

9.01 The Circular clarified that for the purposes of Form No. 10B and Form No. 10BB electronic modes referred to in para 18 are in addition to the account payee cheque drawn on a bank or an account payee bank draft or use of electronic clearing system through a bank account. The Rule 6ABBA of the Income Tax Rules, 1962 covers the following under electronic modes:

- (a) Credit Card;
- (b) Debit Card;
- (c) Net Banking;
- (d) IMPS (Immediate Payment Service);
- (e) UPI (U nified Payment Interface);
- (f) RTGS (Real Time Gross Settlement);
- (g) NEFT (National Electronic Funds Transfer); and
- (h) BHIM (Bharat Interface for Money) Aadhar Pay.

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CIRCULAR NO. 6 OF 2023 DATED 24.05.2023

Circular No. 6 of 2023

F. No.370133/06/2023-TPL
 Government of India
 Ministry of Finance
 Department of Revenue
 Central Board of Direct Taxes
 (TPL Division)

Dated: 24th May, 2023

Sub: Clarification regarding provisions relating to charitable and religious trusts - reg.

1. Income of 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 Income-tax Act, 1961 ("the Act") or any trust or institution registered under section 12AA or section 12AB of the Act (hereinafter referred to as "the trust") is exempt subject to the fulfilment of the conditions provided under relevant sections of the Act. Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 amended the provisions related to application by a trust for registration or approval by amending the first and second proviso to clause (23C) of section 10, clause (ac) of sub-section (1) of section 12A of the Act, inserting section 12AB of the Act and amending the first and second proviso to sub-section (5) of section 80G of the Act. The amended provisions provide for the following:

- (a) All the existing trusts were required to apply for registration/approval on or before 30.06.2021. However, on consideration of difficulties in the electronic filing of Form No. 10A, the Central Board of Direct Taxes (the Board) in exercise of the powers conferred upon it under Section 119 of the Act extended the due date for filing Form No. 10A in such cases to 31.08.2021 vide Circular No.12 of 2021 dated 25.06.2021, to 31.03.2022 vide Circular No. 16 of 2021 dated 29.08.2021 and further till 25.11.22 vide Circular No. 22 of 2022 dated 01.11.2022. Such registration/approval shall be valid for a period of 5 years. Thus, existing trusts are required to apply for fresh registration/approval and once the registration/approval is granted it is valid for five years.
- (b) New trusts are required to apply for provisional registration/approval at least one month prior to the commencement of the previous year relevant to the assessment year from which the said registration/approval is sought. Such provisional registration/approval is valid for a maximum period of three years.
- (c) Provisionally registered/approved trusts will again need to apply for regular registration/approval in Form No. 10AB at least six months prior to the expiry of the period of provisional registration/approval or within six months of the commencement of activities, whichever is earlier. This registration/approval is valid for a period of five years. On consideration of

difficulties in electronic filing of Form No.10AB, the Board in exercise of its powers under section 119 of Act extended the due date for electronic filing of Form No. 10AB to 30.09.2022 vide Circular No 8 of 2022 dated 31.03.2022.

- (d) The trusts once approved/registered for five years are required to apply at least six months prior to the expiry of the period of five years.
- (e) The deduction under section 80G of the Act in respect of a donation made by a donor to a fund or institution referred to in sub-clause (iv) of clause (a) of sub-section (2) of section 80G, shall be allowed to the donor only if a statement of such donations is furnished by the donee in Form 10BD. The certificate of such donation is required to be provided in Form No. 10BE. Further, Form No. 10BD and Form No. 10BE are required to be furnished on or before the 31st May, immediately following the financial year in which the donation is received.

2. Representations received from stakeholders requesting for clarity on provisions related to trusts are dealt with as under:

Clarification regarding application of section 115TD for failure to apply to registration/approval

3. Finance Act, 2023 has, *inter-alia*, amended section 115TD of the Act, so as to provide that the accreted income of the trusts not applying for registration/ approval, within the specified time, shall be made liable to tax in accordance with the provisions of section 115TD of the Act. This amendment has come into effect from 01.04.2023 and therefore applies to assessment year 2023-24 and subsequent assessment years.

4. Representations have been received stating that several trusts have not been able to apply for registration/ approval within the required time due to genuine hardship. This has also led to rejection of applications simply on the ground that these were delayed. As mentioned in para 1(a) above, the last date for filing an application by the existing trusts seeking registration/ approval was extended to 25.11.2022 vide Circular No. 22 of 2022 dated 01.11.2022. Further, as stated in 1(c) above, the due date for furnishing application for registration/approval by the provisionally registered/approved trusts was extended till 30.09.2022. These trusts shall be subject to tax under section 115TD of the Act in accordance with the provisions of the said section, as amended by the Finance Act, 2023 if the application is not made by 25.11.2022 or 30.09.2022, as the case may be.

5. In order to mitigate genuine hardship in such cases, the Board, in the exercise of the power under section 119 of the Act, extends the due date of making an application in,-

- (i) Form No. 10A, in case of an application under clause (i) of the first proviso to clause (23C) of section 10 or under sub-clause (i) of clause (ac) of sub-section (1) of section 12A or under clause (i) of the first proviso to sub-section (5) of section 80G of the Act, till 30.09.2023 where the due date for making such application has expired prior to such date;

(ii) Form No. 10AB, in case of an application under clause (iii) of the first proviso to clause (23C) of section 10 or under sub-clause (iii) of clause (ac) of sub-section (1) of section 12A of the Act, till 30.09.2023 where the due date for making such application has expired prior to such date.

6. In view of the above, trusts may now apply for registration/approval under clause (i) or clause (iii) of the first proviso to clause (23C) of section 10 or sub-clause (i) or sub-clause (iii) of clause (ac) of sub-section (1) of section 12A of the Act by 30.09.2023 and where such application is made by the said date and registration/approval is granted, the provisions of clause (iii) of sub-section (3) of section 115TD of the Act shall not apply on account of delay in making application in accordance with the provisions of clause (i) or (iii) of the first proviso to clause (23C) of section 10 or sub-clause (i) or (iii) of clause (ac) of sub-section (1) of section 12A of the Act.

7. It may be also noted that the extension of due date as mentioned in paragraph 5(ii) shall also apply in case of all pending applications under clause (iii) of the first proviso to clause (23C) of section 10 or sub-clause (iii) of clause (ac) of sub-section (1) of section 12A of the Act, as the case may be. Hence, in cases where the trust has already made an application in Form No. 10AB under the said provisions but such application has been furnished after 30.09.2022 and where the Principal Commissioner or Commissioner has not passed an order before the issuance of this Circular, the pending application in Form No. 10AB may be treated as a valid application. Further, in cases where the trust had already made an application in Form No. 10AB, and where the Principal Commissioner or Commissioner has passed an order rejecting such application, on or before the issuance of this Circular, solely on account of the fact that the application was furnished after the due date, the trust may furnish a fresh application in Form No. 10AB within the extended time provided in paragraph 5(ii) i.e. 30.09.2023.

8. It is also clarified that where trusts have missed the deadline of 25.11.2022, as mentioned in para 1(a) above, for making an application for registration/ approval in Form No. 10A, and have subsequently furnished Form No. 10A seeking provisional registration/approval, the relevant functionality on the e-filing portal may be used for surrendering the Form No. 10A seeking provisional registration/approval and such trusts can make a new application in Form No. 10A for registration/ approval within the extended period up to 30.09.2023, as mentioned in paragraph 5(i).

Extension of due date for furnishing of Form No. 10BD.

9. In view of extension provided to funds or institutions seeking approval under sub-section (5) of section 80G of the Act, as discussed in paragraph 5(i), in the exercise of the power under section 119 of the Act, the Board also extends the due date for furnishing of statement of donation in Form No.

10BD and the certificate of donation in Form No. 10BE in respect of the donations received during the financial year 2022-23 to 30.06.2023.

Clarification regarding applicability of provisional registration

10. Eighth proviso to clause (23C) of section 10 of the Act, *inter-alia*, provides that in the case of a trust referred to under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act seeking provisional approval, such approval shall be from the assessment year immediately following the financial year in which the application is made. However, the first proviso to clause (23C) of section 10 provides that the application for provisional approval is required to be made at least one month prior to the commencement of the previous year relevant to the assessment year from which approval is sought.

11. Similarly, clause (ac) of sub-section (1) of section 12A of the Act provides that the trusts seeking provisional registration are required to make an application at least one month prior to the commencement of the previous year relevant to the assessment year from which registration is sought. However, sub-section (2) of section 12A, *inter-alia*, provides that the provisional registration shall be applicable from the assessment year immediately following the financial year in which the application for such registration is made. On the same lines, the first proviso to sub-section (5) of section 80G of the Act provides that application for provisional approval by a fund or institution is required to be made at least one month prior to the commencement of the previous year relevant to the assessment year from which approval is sought. However, the fourth proviso to sub-section (5) of section 80G, *inter-alia*, provides that the provisional approval granted under the second proviso shall be applicable from the assessment year immediately following the financial year in which the application for such registration is made.

12. With a view to bring consistency, it is hereby clarified that in case of trusts, funds or institutions seeking provisional approval or provisional registration as referred to in para 10 and 11, the said provisional approval or provisional registration shall be effective from the assessment year relevant to the previous year in which the application is made and shall be valid for a period of three assessment years subject to the provisions of clause (iii) of the first proviso to clause (23C) of section 10 or in sub-clause (iii) clause (ac) of sub-section (1) of section 12A or clause (iii) of the first proviso to sub-section (5) of section 80G of the Act, as the case may be.

Clarification regarding denial of exemption in case where the statement of accumulation is not filed by the due date.

13. Finance Act, 2023 has amended sub-section (2) of section 11 of the Act to provide that statement of accumulation as referred to in clause (a) of said sub-section [Form No. 10] is required to be furnished at least two months prior to the due date of furnishing return of income under sub-

section (1) of section 139. Similarly, the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 of the Act have also been amended. Further, the due date for furnishing the option for deemed application of income in Form No. 9A under clause (2) of the Explanation 1 to sub-section (1) of section 11 of the Act has also been amended to be at least two months prior to the due date of furnishing return of income, under sub-section (1) of section 139.

14. Representations have been received that the trusts may not be able to furnish Form No. 10 and Form No. 9A before the finalisation of their computation of income. Since the computation of income is finalised at the time of furnishing of return of income, therefore, the trusts should be allowed to furnish Form No. 10 and Form No. 9A by the due date of furnishing their income tax return.

15. It is clarified that the statement of accumulation in Form No. 10 and Form No. 9A is required to be furnished at least two months prior to the due date of furnishing return of income so that it may be taken into account while auditing the books of account. However, the accumulation/deemed application shall not be denied to a trust as long as the statement of accumulation/deemed application is furnished on or before the due date of furnishing the return as provided in sub-section (1) of section 139 of the Act.

Clarification regarding audit report to be furnished in Form No. 10B.

16. One of the conditions required to be fulfilled by the trusts to be eligible to claim exemption, under the relevant provisions of the Act, is that where the total income of any trust, as computed under the Act, without giving effect to the provisions of section 11 and section 12 of the Act or the provisions of the sub-clauses (iv), (v), (vi) and (via) of clause (23C) of section 10 of the Act, as the case may be, exceeds the maximum amount which is not chargeable to income-tax in any previous year, it is required to get its accounts audited.

17. In order to rationalise the provisions related to audit report of trusts and in view of the significant amendments made to the taxation of trusts over the past few years, revised audit report in Form No. 10B and Form No. 10BB have been notified vide Notification No. 7 of 2023 dated 21.02.2023 so as to provide that the report of audit of the accounts of a trust, shall be furnished in –

(a) Form No. 10B where,

- (i) the total income of trust, exceeds Rs five crores during the previous year; or
- (ii) such trust has received any foreign contribution during the previous year; or
- (iii) such trust has applied any part of its income outside India during the previous year;

(b) Form No. 10BB in other cases.

18. With regard to the above it may be noted that Form No. 10B and Form No. 10BB requires the auditor to bifurcate certain payments or application in electronic modes and non-electronic modes. The


Notes to the said Forms provide that electronic modes shall be the following modes referred in rule 6ABBA of the Income-tax Rules, 1962:

- (a) Credit Card;
- (b) Debit Card;
- (c) Net Banking;
- (d) IMPS (Immediate Payment Service);
- (e) UPI (Unified Payment Interface);
- (f) RTGS (Real Time Gross Settlement);
- (g) NEFT (National Electronic Funds Transfer); and
- (h) BHIM (Bharat Interface for Money) Aadhar Pay.

19. It has been represented that the above description of electronic modes does not include account payee cheque drawn on a bank or an account payee bank draft or use of electronic clearing system through a bank account.


20. It is hereby clarified that for the purposes of Form No. 10B and Form No. 10BB electronic modes referred to in para 18 are in addition to the account payee cheque drawn on a bank or an account payee bank draft or use of electronic clearing system through a bank account.

21. Hindi version to follow.


 24.05.23
 (Vipul Agarwal)
 Director (TPL-I), CBDT

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 24.05.23
 (Vipul Agarwal)
 Director (TPL-I), CBDT

