

A company established under 8 of the Companies Act, 2013, or a registered public trust, or a registered society are mandatorily required to have income tax registration u/s 12A as well as 80G of the Income Tax Act, 1961 to act as implementing agency, except for entities which are established by the Central or State Government.

DO YOU KNOW?



Registration under 12A and 80G is mandatory for CSR implementation

