

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

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PRESS RELEASE

**Amendment of Rules 2C, 2CA and 11AA and Form Nos 10G, 56 and 56G of the Income-tax Rules, 1962 - draft notification placed in public domain**

Currently, for grant of approval under sub-clauses (iv) and (v) of clause (23C) of section 10 of the Income-tax Act, 1961 (the Act), for exemption of income received by any person on behalf of any other fund or institution, any trust or institution, rule 2C of the Income-tax Rules, 1962 (the Rules) provide for filing of application manually in Form No 56.

Similarly, for grant of approval under sub-clauses (vi) and (via) of clause (23C) of section 10 of the Act, for exemption of income received by any person on behalf of any university or other educational institution and any hospital or other institution, rule 2CA of the Rules provide for filing of application manually in Form No 56D.

Further, rule 11AA of the Rules provide for filing of application manually in Form No 10G for grant of approval under clause (vi) of sub-section (5) of section 80G for deduction in respect of donations to any other fund or any institution to which section 80G applies.

Keeping in view the focus of the Government on digital initiatives, as also the fact that the Department is continuously automating its processes, it is imperative that manual filing of these applications should be done away with so as to ensure not only faster processing of the same but also to reduce the interface between the Department and the applicant.

Further, there is also a need to rationalize the rules and forms to align with the requirements of the present times.

In view of the above, these rules and forms are proposed to be amended by way of substituting:-

- (a) rules 2C and 2CA with a new rule 2C and rule 11AA with new rule 11AA; and
- (b) Form No 56 and 56D with a new Form No 56 and Form No 10G with a new Form 10G.

The draft notification proposing the above amendments has been formulated and uploaded on the website of the Income-tax Department ([www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)) for inputs from stakeholders and general public. The inputs on the draft rules may be sent electronically at the email address, **ustpl1@nic.in**, latest by **November 12, 2018**.

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