

¹[Furnishing of Statement of particulars and certificate under clause (viii) and clause (ix) of sub-section (5) of section 80G or under sub-section (1A) of section 35.

18AB. (1) For the purpose of clause (viii) of sub-section (5) of section 80G and clause (i) to sub-section (1A) of section 35, the prescribed authority shall be the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) as the case may be.

(2) Statement of particulars required to be furnished by any research association, university, college or other institution or company or fund (hereinafter referred to as reporting person) under clause (viii) of sub-section (5) of section 80G or under clause (i) to sub-section (1A) of section 35 shall be furnished in respect of each financial year, beginning with the financial year 2021-2022, in Form No. 10BD and shall be verified in the manner indicated therein.

(3) The reporting person, referred to in sub-rule (2), shall, while aggregating the amounts for determining the sums received for reporting in respect of any person, —

- (i) take into account all the donations of the same nature paid by that person during the financial year; and
- (ii) proportionately attribute the value of the donation or the aggregated value of all the donations to all the persons, in a case where the donation is recorded in the name of more than one person and where no proportion is specified by the donors, attribute equally to all the donors.

(4) Form No. 10BD, shall be furnished electronically,—

- (i) under digital signature, if the return of income is required to be furnished under digital signature;
- (ii) through electronic verification code in a case not covered under clause (i).

(5) Form No. 10BD shall be verified by the person who is authorised to verify the return of income under section 140, as applicable to the assessee.

(6) The reporting person shall furnish the certificate as referred to in clause (ix) of sub-section (5) of section 80G or in clause (ii) to sub-section (1A) to section 35, to the donor in Form No. 10 BE specifying the amount of donation received during financial year from such donor, beginning with the financial year 2021-2022.

(7) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall -

(i) lay down the,-

- (a) data structure, standards and procedure of furnishing and verification of Form No. 10BD, single or multiple;
- (b) the procedure to submit correction statement for rectification of any mistake or to add, delete or update the information furnished in Form No. 10BD; and
- (c) the procedure, formats and standards for the purposes of generation and download of certificates in Form No. 10BE

(ii) be responsible for,-

- (a) formulating and implementing appropriate security, archival and retrieval policies in relation to the Form No. 10BD so furnished; and
- (b) the day-to-day administration in relation to the generation and download of certificates in Form No. 10BE, from the web portal specified by him or the person authorised by him.

(8) The certificate referred to in sub-rule (6) is required to be furnished to the donor on or before the 31st May, immediately following the financial year in which the donation is received.

(9) Form No. 10BD referred to in sub-rule (1) shall be furnished on or before the 31st May, immediately following the financial year in which the donation is received.]
