



Income Tax Department
Government of India

Central Board of Direct Taxes

**Directorate of Income Tax (Systems)
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Checklist to Avoid Mistakes in Filing ITR 7 for AY 2020-21

Sr.No.	Exemption claimed under section	Return furnished section	Registration/Approval under section	Registration Details Compulsory	Applicable income Schedules to be filled for claim of exemption	Schedule for claim of Income Eligible for Exemption	Taxable Heads of Income (These schedules is to be filled only if that head of income is taxable and not eligible for exemption)	Efiling Audit Report required and Audit Form	Other Requirements
1	Sec 11	139(4A)	12A/12AA	In Schedule Part A General- Personal Information - Details of registration under Income Tax Act	Schedule AI and VC	1)Amount applied for charitable purpose- details to be filled in schedule ER(Revenue Account) and EC(Capital Account) 2)Exemption under clause 2 of explanation to section 11(1)(Deemed Application) and section 11(2)(Accumulation) to be claimed in PART-BTI	Further income due to non compliance of provisions of the Act has to be entered in sr.no.5-Additions(-sec.11(1B), 11(3),12(2) etc.) of Schedule Part BTI Anonymous donation taxable u/s 115BBC	Audit report in Form 10B is required to be e- filed one month prior to the due date specified u/s 139(1) (Section 12A(1)(b))	1)If your claiming exemption under explanation 11(1)-for Deemed Application-Form 9A to be e-filed before due date. 2)Exemption under section 11(2)- for Accumulation-Form 10 has to be e-filed within due date and return has to be e-filed within due date.
2	Section 10 (23C)(iv)/10(23C)/10(23C)(v)/10(23C)(vi)/10(23C)(via)	139(4C)	Section 10 (23C)(iv)/10(23C)/10(23C)(v)/10(23C)(vi)/10(23C)(via)	In Schedule Part A General- Personal Information - Details of Approval under Income Tax Act	Schedule AI and VC	1)Amount applied for charitable purpose- details to be filled in schedule ER(Revenue Account) and EC(Capital Account) 2)Exemption under clause 2 of explanation to section 11(1)(Deemed Application) and section 11(2)(Accumulation) to be claimed in PART-BTI	Further income due to non compliance of provisions of the Act has to be entered in sr.no.5-Additions(sec.11(1B), 11(3),12(2) etc.) of Schedule Part BTI	Audit report in Form 10BB is required to be e- filed one month prior to the due date specified u/s 139(1) (Proviso 10 to section 10(23C))	1)No Forms Notified for the purpose of claiming exemption for deemed application under clause 2 of explanation 11(1). 2)No Forms notified for the purpose of claiming exemption under Third Proviso to section 10(23C)- for Accumulation.
3	Sec 10(23C)(iiiab)/(iiiac)	139(4C)		In Schedule PI- Details of registration or approval under any law other than Income Tax Act	Schedules VC and IE-3	Amount of Exemption u/s 10(23C)(iiiab) to be entered in Schedule Part BTI in sr.no.9a and exemption u/s 10(23C)(iiiac) to be entered in Schedule Part BTI in sr.no.9b			Gross receipts to be filled in Schedule IE-3 Grants received from Government to be filled in Schedule VC and in Schedule IE-3
4	Sec 10(23C)(iiid)/(iiiiae)	139(4C)			Schedules VC and IE-4	Amount of Exemption u/s 10(23C)(iiid) to be entered in Schedule Part BTI in sr.no.9c and exemption u/s 10(23C)(iiiiae) to be entered in Schedule Part BTI in sr.no.9d	Anonymous donation taxable u/s 115BBC		Gross Receipts has to be filled in Schedule IE-4.If Gross receipts exceeds Rs.1Crore, you are not eligible for exemption under section 10(23C)(iiid) and (iiiiae).

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5	13A	139(4B)		In Schedule PI-Details of registration or approval under any law other than Income Tax Act	Schedule VC and Schedule HP, Schedule CG, Schedule OS	Amount of Exemption to be entered in Schedule Part BTI in sr.no.12a	1)Exemption is not allowable on: Income from BP Income Entered under heads of income HP, CG and OS will be considered for Exemption.		For 13A - Schedule LA to be filed-Mandatory fields-a)Books of accounts is maintained b)Record of Voluntary Contribution exceeding Rs.20,000 c)Books of Accounts Audited d)Donation Exceeding Rs.2000 by cheque or electronic mode only e)Report under section 29C(3) Representation of People Act is submitted. Return of income has to be filled within due date specified u/s 139(1)
6	13B	139(4B)	13B	In Schedule PI-Details of registration or approval under Income Tax Act	Schedule ET to be filled for donations and application of Income. If any income is taxable (not exempt) the head wise income schedule has to be filled	Amount of Exemption to be entered in Schedule Part BTI in sr.no.12b	Income disclosed under schedule Voluntary contribution only will be considered for exemption.	Audit Report in Form no.10BC to be filed with the Jurisdictional Commissioner before due date for filing of the return	For 13B - Schedule ET should filed-Mandatory fields-a)Books of accounts is maintained b)Record maintained for Voluntary Contribution c)Record maintained for eligible political party to whom contributions distributed d)Books of Accounts Audited as per Rule 17CA.
7	10(22B), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47)	139(4C)			Schedules VC if applicable and IE-1	Amount of Exemption to be entered in Schedule Part BTI (sr.no.8,9) against the same section as selected in schedule Part A General.			

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8	10(21)	139(4C)	35	In Schedule PI-Details of registration or approval under Income Tax Act	Schedules VC if applicable and IE-1	Amount of Exemption to be entered in Schedule Part BTI (sr.no.8i) against the same section as selected in schedule Part A General.	In Part B-TI, Sr.no. 11- Income chargeable under section 11(3) read with section 10(21)		
9	10(23AAA)	139(4C)	10(23AAA)	In Schedule PI-Details of registration or approval under Income Tax Act	Schedules VC and IE-1	Amount of Exemption to be entered in Schedule Part BTI in sr.no.8d			
10	10(23A), 10(24)	139(4C)			Schedules VC and IE-2	Amount of Exemption u/s 10(23A) to be entered in Schedule Part BTI in sr.no.8c and exemption u/s 10(24) to be entered in Schedule Part BTI in sr.no.9h	Exemption u/s 10(23A) will be allowed only on : Income from CG Income from BP Income from OS (other than Interest & Dividend) Exemption u/s 10(24) will be allowed only on : Income from HP Income from OS		
11	10(21) read with section 35(1) clause ii and iii	139(4D)	35	In Schedule PI-Details of registration or approval under Income Tax Act	Schedules VC and IE-1	Amount of Exemption to be entered in Schedule Part BTI in sr.no.8a	In Part B-TI, Sr.no. 11- Income chargeable under section 11(3) read with section 10(21)		

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12	Other Clauses of section 10 (10(20), 10(23AA), 10(23AAB), 10(23BB), 10(23BBA), 10(23BBC), 10(23BBE), 10(23BBG), 10(23BBH), 10(23C)(i), 10(23C)(ii), 10(23C)(iii), 10(23C)(iiia), 10(23C)(iiiaa), 10(23C)(iiiaaa), 10(23C)(iiiaaa a), 10(25)(i), 10(25)(ii), 10(25)(iii), 10(25)(iv), 10(25)(v), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(44)) where income is unconditionally exempt	Others			Schedules VC if applicable and IE-1	Amount of Exemption to be entered in Schedule Part BTI in sr.no.10			