CONTENTS

| Cha No. | apter Subject and Authors Page . No. |
|------------|--|
| Visi | ion StatementI-3 |
| Abo | ut the Chamber of Tax ConsultantsI-5 |
| Mes | ssage from the Desk of President and ChairmanI-9 |
| Fore | eword - Dr. K. Shivaram, Senior AdvocateI-11 |
| Mar | naging Council 2023-24I-13 |
| Rese | earch & Publications Committee 2023-24I-15 |
| 1. | Maharashtra Public Trust Act, 1950 and Gujarat Public Trust Act, 2011 - An Overview - Mrs. Shruti Desai, Advocate1 |
| 2. | Charitable or Religious Institution: Registration under Income-tax Act, 1961 - Paras K. Savla and Prity Dharod, Chartered Accountants25 |
| 2B. | Registration of charitable entities under Section 80G of the Income-tax Act, 1961 - Paras K. Savla and Prity Dharod, Chartered Accountants49 |
| 3. | Charitable Trusts - Roles and Responsibilities of Trustees under the Maharashtra Public Trusts Act, 1950 - Anil Harish and Gautam Thacker, Advocates |
| 4. | Charitable Trusts - Relevant provisions of Foreign Contribution Regulation Act, 2010 and Foreign Exchange Management Act, 1999 - CA Paresh P. Shah |

| Cha No. | pter Subject and Authors | Page No. |
|------------|--|-------------|
| 5A. | Charitable Purpose - Section 2(15) - Gautam Nayak, Chartered Accountant | 108 |
| 5B. | Charitable Trusts - Recent development in tax law relating to Charitable Trusts - Institutions - Samir N. Divatia, Advocate | 131 |
| 5C. | Charitable Trusts - Denial of exemption - Sections 12 and 13 of the Income-tax Act, 1961 - CA Anil Sathe | 147 |
| 5D. | Exit tax on accreted income of certain trusts and institutions under sections 115TD to 115TF - CA R. S. Kadakia, Adv. Aditya Y. Bhatt | 160 |
| 6. | Charitable Trusts – Goods and Services Tax Act, 2017 - C. B. Thakar and Rahul C Thakar, Advocates | 220 |
| 7. | Charitable Trusts - Accounting Issues - Responsibilities of Trustees and Auditors - Nilesh Vikamsey and Rajesh Naker, Chartered Accountants | 242 |
| 8. | Charitable Trusts - Do's and Don'ts for Trustees - Vipin Batavia, Chartered Accountant | 322 |
| 9. | Charitable Trusts - Alienation of immovable property u/s 36(1)(<i>a</i>) of the Maharashtra Public Trusts Act, 1950 <i>vis-a-vis</i> the Gujarat Public Trusts Act, 1950 - <i>CA</i> . (<i>Dr</i> .) <i>Gautam Shah</i> , <i>Chartered Accountant</i> | 359 |
| 10. | Corporate Social Responsibility (CSR) - CA Vipin Batavia | 371 |
| 11. | Applications under Income-tax Act, 1961 to Authorities <i>i.e.</i> , Central Board of Direct Taxes (CBDT) and Commissioner of Exemption (CIT(E)) - <i>Shri K. Gopal and Jitendra Singh, Advocates</i> | 410 |
| 12. | Charitable Trusts - Applicability of Stamp Duty provisions - Dr. Anun P. Shah. Chartered Accountant | 429 |

| Cha | pter Subject and Authors | Page |
|-------|---|------|
| No. | | No. |
| | Charitable Trusts - Return of Income - Jagat G. Mehta, Chartered Accountant | 445 |
| | A quick guide on India's Social Stock Exchange - CA. Arati Pai - Muranjan | 461 |
| Table | e of Case Laws | 485 |
| Subje | ect Index | 499 |