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INCOME-TAX ACT, 2025

2: Income of registered non-profit organisation

Section 335 - Regular income.

Regular income of any tax year of a registered non-profit organisation means––

(a) income from any charitable or religious activity, for which such non-profit organisation is registered, carried out by it in such tax year;

(b) income other than income covered in clause (e), derived from any property, deposit or investment held wholly for charitable or religious purposes by such registered non-profit organisation in such tax year;

(c) income other than income covered in clause (e), derived from any property, deposit or investment held in part for charitable and religious purposes by such registered non-profit organisation as referred in section 332(2)(b)(ii) in such tax year;

(d) voluntary contributions received by such registered non-profit organisation in such tax year; and

(e) gains of any commercial activity permissible under sections 344, 345 and 346, carried out by such registered non-profit organisation in such tax year, computed in such manner, as may be prescribed.

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