taxsutra All rights reserved

INCOME-TAX ACT, 2025

2: Income of registered non-profit organisation

Section 336 - Taxable regular income.

The taxable regular income of a registered non-profit organisation for any tax year shall be––

(a) *nil*, where 85% or more of the regular income of such tax year has been applied as per provisions of section 341 or accumulated under section 342 for charitable or religious purposes, in such tax year as per the provisions of this Part; and

(b) in any other case, 85% of the regular income for such tax year as reduced by its application for charitable or religious purposes as per provisions of section 341 or accumulation thereof under section 342 in such tax year as per the provisions of this Part.

Downloaded by @weboapps.com at 29/11/26 05:38pm