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INCOME-TAX ACT, 2025

2: Income of registered non-profit organisation

Section 338 - Income not to be included in regular income.

While computing the regular income of a registered non-profit organisation, the following income shall not be included:––

(a) income applied outside India, where the Board, by general or special order, directs that such income shall not be so included in its total income in case of a registered non-profit organisation––

(i) created before the 1st April, 1952 for charitable or religious purposes; or

(ii) created on or after the 1st April, 1952 for charitable purposes where such application of income outside India tends to promote international welfare in which India is interested;

(b) the corpus donation received by the registered non-profit organisation under section 339.

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