

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

\*\*\*\*\*

RAJYA SABHA

UNSTARRED QUESTION. No. 2292

TO BE ANSWERED ON TUESDAY, THE 06<sup>th</sup> DECEMBER, 2016/ AGRAHAYANA  
15, 1938 (SAKA)

**“Taxation on Income from donations on religious places”**

2292. SHRI NARESH AGRAWAL:

Will the Minister of Finance be pleased to state:

- a) whether it is a fact that there is no tax on income from donations to religious place, if so, the reasons therefor; and
- b) if not, whether there is any kind of Government control over income generated by various religious places in the country?

ANSWER

**MINISTER OF STATE IN THE MINISTRY OF FINANCE**  
**(SHRI SANTOSH KUMAR GANGWAR)**

(a) Under section 12 of Income-tax Act, 1961 ('Act') any voluntary contributions received by a trusts or institution created or established wholly for charitable or religious purposes qualifies for exemption under section 11 of the Act provided the conditions prescribed therein are fulfilled. Further, section 115 BBC (2) of the Act prescribes that the taxability of anonymous donations shall not apply to any trusts/ institutions created or established wholly for religious purposes. These provisions of law are in accordance with the extent policy of the Government in this regard.

(b) Not applicable in view of above. However, it may be pointed out that all trusts and institutions are required to file their return of income and audit report in form 10B under the Act if their total income exceeds the maximum amount not chargeable to tax.

\*\*\*\*\*