GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

RAJYA SABHA
UNSTARRED QUESTION NO. 2626

ANSWERED ON- 11/08/2026

"TAXATION OF RELIGIOUS TRUSTS UNDER ITA, 1961"

2626. Dr. Dharmasthala Veerendra Heggade:

Will the Minister of FINANCE be pleased to state:

(a) Whether, as per provisions of the Income Tax Act, 1961, income derived from property held under trust wholly for charitable or religious purposes may be exempted from income tax, subject to fulfilment of the conditions prescribed under the Act;
(b) whether GST exemptions have been provided in relation to all services provided by religious entities registered under section 12AA or 12AB of the IT Act, 1961;
(c) whether religious trusts or institutions have paid any tax during the last five years, if so, the details thereof;
(d) whether some religious places and institutions are not required to pay any tax?

ANSWER

THE MINISTER OF STATE IN MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)

(a): Yes, as per provisions of the Income Tax Act, 1961, income derived from property held under trust wholly for charitable or religious purposes may be exempt from income tax, subject to fulfilment of the conditions prescribed under the Act.

(b): Various services provided by religious entities registered under section 12AA or 12AB of the Income Tax Act, 1961 are exempted from GST as specified in Notification No.12/2017-CT (R) dated 28.06.2017.

(c): The income tax liability of the entities filing income tax return in Form ITR-7 (which inter-alia includes activities of providing relief to poor, education, religious, medical, yoga etc.) in the last five years is tabulated below:

(Rs. in crores)

Assessment Year	Total tax liability
2021-22	356
2022-23	419
2023-24	816
2024-25	781
2025-26	1043

(d): Please see reply to (a) & (b) above.

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