

**GOVERNMENT OF INDIA
MINISTRY OF HOME AFFAIRS**

**LOK SABHA
UNSTARRED QUESTION NO. †3735**

TO BE ANSWERED ON THE 16th JULY, 2019/ ASHADHA 25, 1941 (SAKA)

NON FILING OF INCOME TAX RETURN BY NGOs

†3735. SHRI GIRIDHARI YADAV:

Will the Minister of HOME AFFAIRS be pleased to state:

(a) whether many Non-Governmental Organisations (NGOs) have not filed their Income Tax Return;

(b) if so, the details thereof;

(c) whether any action has been taken against the officials of the said NGOs;

(d) if so, the details of the rules under which action has been taken against the said officials; and

(e) if not, the reaction of the Government thereto?

ANSWER

**MINISTER OF STATE IN THE MINISTRY OF HOME AFFAIRS
(SHRI NITYANAND RAI)**

(a): The Foreign Contribution (Regulation) Act, 2010 does not provide for filing of Income Tax Return by an NGO. However, Section 18(1) of The Foreign Contribution (Regulation) Act, 2010 read with Rule 17(1) of The Foreign Contribution (Regulation) Rules, 2011, mandates that every person who receives foreign contribution after registration or with prior permission under the Act, shall submit a report electronically in Form FC-4 and upload scanned copies of income and expenditure statement, receipt and payment account etc. for every financial year within nine months of the closure of the financial year.

(b) to (e): For the reply given to part (a), question does not arise.