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Taxmann's Trust & NGOs – Your Queries on Audit Reports (Form Nos. 10B & 10BB) & Income-tax Return (ITR-7) – Compendium of 100+ FAQs with Thorough Analysis & Practical Guidance Dr. Manoj Fogla, CA Suresh Kumar Kejriwal, CA Tarun Kumar Madaan, 2023-10-13 This book is a comprehensive and up-to-date guide for understanding the intricate process of furnishing an audit report in Form 10B & Form 10BB and Income-tax Return Filing in ITR 7. This book will be helpful for trusts, NGOs, audit professionals and consultants. The Present Publication is the Latest 2023 Edition, amended by the Finance Act 2023 and updated till 10th October 2023. This book is authored by Dr Manoj Fogla, CA Suresh Kumar Kejriwal, and CA Tarun Kumar Madaan, with the following noteworthy features:

- [Compendium of 100+ FAQs] pertaining to the audit of trusts and institutions in Form 10B & Form 10BB for AY 2023-24
- [Coverage of Changes Introduced in Form 10B & Form 10BB] providing in-depth insights into the applicability and reporting requirements
- [Thorough Analysis] of the following:
 - o Requirement of Audit
 - o Maintenance of Books of Accounts
 - o Filing of ITR 7
 - o Changes in ITR-7 applicable for AY 2023-24
- [Practical Guidance] o Sample draft observations & qualifications for auditors to report in specific circumstances
- o Guide & tutorials for e-filing of audit report in Form 10B & Form 10BB

The detailed contents of the book are as follows:

- FAQs on Audit of Trusts & Institutions in Form 10B/10BB for AY 2023-24
- Requirement of Audit under Section 12A and Section 10(23C)
- Maintenance of Books of Accounts
- Ramifications of Not Obtaining Audit Report and Non-maintenance of Books of Account
- Overview of Form 10BB & Form 10B
- Analysis of the Applicability of Tax Audit under Section 44AB
- Sample Observations and Qualifications for Inclusion in the Main Audit Report
- Instructions for Filling Form 10BB issued by the Income Tax Department
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Requirement to Submit ITR under Sections 12A and 10(23C) •
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