

# RECENT UPDATES IN DIRECT TAX

TEAM TRD

## Direct Tax

All institutions, funds etc covered under clause (i) and (iv) of first proviso to section 10(23C), fifth proviso to section 35(1), clause (i) and (iv) of first proviso to section 80G(5) and sub-clause (i) and (vi) of section 12A(1)(ac) of the Income Tax Act-1961 are required to re-register a fresh by using modified form-10A. Form-10A is also to be used for fresh registration under any of the above sections.

For more details, please follow- [https://www.incometaxindiaefiling.gov.in/eFiling/Portal/StaticPDF/notification\\_19\\_2021.pdf](https://www.incometaxindiaefiling.gov.in/eFiling/Portal/StaticPDF/notification_19_2021.pdf)