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The term “Trust” is defined as “an obligation annexed to the ownership of property, and arising out of a confidence reposed in and accepted by the owner, or declared and accepted by him, for the benefit of another, or of another and the owner” (Section 3 of the Indian Trust Act 1882). A trust can be a private trust or a public trust. The current article is addressing taxation and compliance of Public Charitable or Religious trust. The NGO / Trust operate for the benefit and upliftment of the people of the area in which they operate. They play a substantial role with the government in the development of the oppressed class. They are partners of the government in the economic development of the country. It is a belief that the portion of one’s income should be donated for those who are less privileged. Thus in order to see that the funds which are s.....