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Q6

Public charitable trusts have the potential to make India's development more inclusive as they relate to certain vital public issues. Comment.

UPSC Civil Services Mains 2024 · GS II · 10 marks · Governance and Policy

Government policies and interventions for development in various sectors and issues arising out of their design and implementation.

Facts & figures for this PYQ only.

Numbers move. Confirm the latest Budget, Economic Survey or census round. This sheet is for revision, not a substitute for the model answer.

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Maharashtra Public Trusts Act, 1950

Model State statute for registration and supervision of public trusts, widely copied in other States.

Section 135, Companies Act, 2013

Mandatory corporate social responsibility spend for large companies, often routed through trusts and **Section 8** companies.

Foreign Contribution (Regulation) Act, 2010

Regulates foreign contribution to associations; tightening after 2020 reduced many welfare inflows.

Article 26 of the Constitution

Protects a religious denomination's right to manage its own affairs in matters of religion, subject to public order, morality and health.

Income-tax exemptions for charitable trusts

Sections 11 to 13 of the Income-tax Act privilege a public object; they also create the incentive to dress a private club as charity.

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