As per the MHA notification dated 1st July 2022 [S.O. 3025(E)], the Central Government has specified the Offence, Penalty & Officer for compounding the offences under the FCRA, 2010. Details about one of the offence is given below:

Offence	Non-furnishing of intimation of the amount of each foreign contribution received and the source from which and in the manner in which, such foreign contribution is received as required under section 18 of the Act.
Description	Compounding of offence for punishable for non-furnishing of Annual Return within the due date and in a prescribed manner.
Penalty	One Lakh rupees or 5 % of the foreign contribution received during the period of non-submission, whichever is higher. However, the amount of penalty shall not be more than the value of
	foreign contribution received.
Officer competent for compounding	Director, or as the case may be, the Deputy Secretary in-charge of the section responsible for the administration of the Act.

DO YOU KNOW?



The Central Government has specified the compounding limit for non-furnishing of annual return within the due date in contravention of sections 18 & 37 of FCRA, 2010.