

“FORM NO. 3CF  
(See rules 5C, 5D, 5E and 5F)  
Application for registration or approval

Incorporation/constitution details	1	PAN	A	B	C	D	E	1	2	3	4	F	
	2.	Section Code <drop down>											
	3	Type of constitution	Trust	<input type="checkbox"/>	Society	<input type="checkbox"/>	Section 8 company	<input type="checkbox"/>	Any other company	<input type="checkbox"/>	Others	<input type="checkbox"/>	
	3a	Whether the applicant is established under an instrument?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>							
	3b	Date of Incorporation/Creation/Registration											
	3c	Registration or Incorporation Number											
	3d	Authority Granting Registration/Incorporation											
	4	Whether the applicant is registered on DARPAN portal or under FCRA Act or any provision of Income-tax Act?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>							
	4a	Relevant Law/Portal											
	4b	Registration No.											
	4c	Date of Registration No.											
	4d	Authority granting registration											
	4e	Date from which registration is effective											
	5	Whether any application for approval u/s 35(1)(ii)/(iaa)/(iii) of Income-tax Act, 1961 made by the applicant in the past has been rejected?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>							
	Details of key persons	6a	Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of Society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s)/:										
		S.No.	Name	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID code	Address	Mobile number	E-mail address			
Operational details	6b	In case if any of persons (as mentioned in row 6a) is not an individual then provide the following details of the natural persons who are beneficial owners (5% or more) of such person as on the date of application:											
		S.No.	Name	Unique Identification Number	ID code	Address	Percentage of beneficial ownership						
Operational details	7	Details of laboratory/research facility/ university/college/other institution being managed/controlled/administered/owned by the applicant											
		Name of the laboratory/research facility/ university/college/other institution	Whether covered under section 35?(Yes/No)	Year of establishment	Nature of activity	Address	Whether owned by applicant? (Yes/No)	Person- in - charge					
								Name	Contact-Number	E-mail ID	Unique Identification Number		
Operational details	8	If applicant has any income in the nature of profits and gains of business, then provide the following details											
		Whether the business is incidental to the attainment of the objectives of the trust or institution?	Nature of Business	Address of the business	Whether separate books of account maintained?								
		Yes/No			Yes/No								
Operational details	9	Details of all Accounts held by the applicant at the time of application in a financial institution being a banking company or a co-operative bank to which the Banking Regulation Act, 1949 (10 of 1949) applies (including any bank or banking institution referred to in section 51 of that Act)											
		S.No.	IFS Code of the financial institution	Name of the financial institution	Account Number								



	rights			organisation	Marks granted	Number and date		till date of application (Rs.)
(d) Details of new products, processes, methods, techniques developed:								
S.No.	Category: New product/ process/ method/ technique	Title	Description	Name(s) of the Inventor(s)	Association of the Inventor(s) with the Applicant organisation	If commercialised or implemented, then by whom	Earnings till date of application (Rs.)	
(e) Details of improvements made in the existing products, processes, methods, techniques:								
S.No.	Category: New product/ process/ method/ technique	Title	Description	Name(s) of the Inventor(s)	Association of the Inventor(s) with the Applicant organisation	If commercialised or implemented, then by whom	Earnings till date of application (Rs.)	
(f) Details of new theories, models and hypothesis developed:								
S.No.	Category: New product/ process/ method/ technique	Title	Description	Name(s) of the Authors(s)	Association of the Authors(s) with the Applicant organisation	Whether the theory/hypothesis is widely accepted.	Earnings till date of application (Rs.)	
(g) Details of Products of Import Substitution:								
	S.No.	Description of the Product	Brief Description on How it Resulted in Import Substitution					
17								
Details of seminars, conferences, workshops, training courses, etc conducted by the Association during the previous three years:								
	S.No.	Subject of the Seminar, Conference, Workshop, Training Course, etc.	Date(s) on which held		Estimated fund allocation (Rs.)	Relevance to the research area or the activity carried out by the Association		
			FROM	TO				
18								
Details of programme of research projects to be undertaken during the forthcoming years:								
	S.No.	Name of the project	Proposed date of start of project	Duration of project	Estimated fund allocation	Description of research to be undertaken		
19								
Details of Educational courses offered by the applicant:								
	S. No.	Details of Courses offered (A)			Total number of students pursuing the courses offered at (A) (B)	Out of (B), total number of students engaged in research activities (C)		
20								
Has return of income been filed for the last assessment year for which the due date has expired								
Yes No								
<b>The details in row 21 to 28 are to be provided as on date of application (amount in rupees) :</b>								
21								
Corpus								
22								
Funds/reserves and surplus other than corpus								
23								
Long term liabilities								
24								
Other liabilities								
25								
Land and Building								
26								
Other fixed assets								

	27	Investments/deposits made into one or more of the forms or modes specified in sub-section (5) of section 11							
	28	Other assets							
Income details	29	Income received in three previous years immediately preceding the previous year in which application is made:							
		Year	Donations Received for Research Purposes		Donation Received for purposes other than research		Grant Received for research purposes	Other income	Total Income
			Corpus	Non Corpus	Corpus	Non Corpus			
Expenditure details	30	Please provide the following expenditure details for three previous years immediately preceding the previous year in which application is made:							
		S.No.	Previous year	Amount applied for Scientific/Social Science/Statistic Research	Amount applied for non-Research activities	Total Application	Amount accumulated for objects of the Association		

I \_\_\_\_\_, son/daughter of \_\_\_\_\_, hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I undertake to communicate forth with any alteration in the terms of the trust/society/non profit company, or in the rules governing the Institution, made at any time here after. I further declare that I am filing this form in my capacity as \_\_\_\_\_ (designation) having Permanent Account Number (PAN) \_\_\_\_\_ and that I am competent to file this form and verify it.

Date

Signature

#### ANNEXURE

To be furnished by a research association claiming exemption under section 10(21) Financial Year: \_\_\_\_\_

	1.	Details of investment made in modes not prescribed under section 11(5)				
		Nature of Investment	Amount of Investment (as on date of the application)	Date of investment	Nominal value of Investment	Income from investment during the last previous year
	2.	Details of investment made by persons having substantial interest in the association as referred to in section 13(3)				
		<b>Provide the nominal value of investment in Rs.</b>				
		Person	Shares (In Rs)	Security (In Rs)	Any other property (In Rs)	
Benefit to interested person	3.	Whether any part of the income or any property of the association was used or applied, in a manner which results directly or indirectly in conferring any benefit, amenity or perquisite (whether converted into money or not) on any interested person. Yes <input type="checkbox"/> No <input type="checkbox"/>				
	4.	If yes above, specify value of the benefit in Rs.				

Deemed Income	5.	<i>Amount deemed to be income of the association by virtue of section 11(3), as applicable by the first proviso to section 10(21).</i>									

Certified that the above information is true to the best of my knowledge and belief.

Place \_\_\_\_\_  
Date \_\_\_\_\_  
Full Address \_\_\_\_\_

Signature \_\_\_\_\_  
Designation \_\_\_\_\_

#### Instructions to fill Form No. 3CF

- The name, address and contact details, as per the database of the applicant, will be displayed on the screen.
- In row 2 the following codes to be provided:

Nature of organisation	Code
Research association as under sub-clause (ii) of sub-section (1) of section 35	1
University, College or other institution as under sub-clause (ii) of sub-section (1) of section 35	2
Research association as under sub-clause (iii) of sub-section (1) of section 35	3
University, College or other institution as under sub-clause (iii) of sub-section (1) of section 35	4
Company as under sub-clause (ia) of sub-section (1) of section 35	5

- Row number 3(b), 3(c) and 3(d) are required to be filled only when the answer to question in row number 3(a) is yes.
- Answer to question in row number 4 should be yes, if the applicant is registered under Income-tax Act or with Darpan portal or under FCRA 2010 (42 of 2010). Row number 4(a) to 4(e) are required to be filled, if the answer to question in row number 4 is yes. Incorporation/Creation/Registration details provided in row number 3(b), (c) and (d) should not be provided here. If the applicant receives or intends to receive any grant or assistance from either the Central Government or State Government then the registration number with Darpan Portal of the Niti Aayog should be mandatorily provided by the applicant. Registration details are to be provided with respect to all the registrations under Income-tax Act and registration with Darpan portal and under FCRA 2010 as per the following table:

Law	Mandatory/ Non-mandatory	Registration No.	Date of Registration No.	Authority granting registration	Date from which registration is effective
Registration u/s 12A/AA/AB of Income-tax Act, 1961	Mandatory, if registered	Number of Order granting registration is to be provided	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	First date of the previous year from which the registration is effective
Approval u/s 10(23C) of Income-tax Act, 1961	Mandatory, if approved	Number of Order granting approval is to be provided	Date of Approval	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	First date of the previous year from which the registration is effective
Approved as a Scientific and Industrial Research Organization by DSIR	Mandatory, if registered	Number of Order granting approval is to be provided	Date of Approval	DSIR	First date of the previous year from which the registration is effective
Registration u/s 35 of Income-tax Act, 1961	Mandatory, if registered	Number of Notification by the Central Government	Date of Notification	Central Government	First date of the previous year from which the Notification is effective
FCRA, 2010	Mandatory if registered under FCRA	Registration number is to be provided	Date of Order	Ministry of Home Affairs	Date from which such approval is effective

Registration number with Darpan portal of Niti Aayog	Mandatory if the applicant receives or intends to receive any grant or assistance from either the Central Government or State Government	Registration number is to be provided	Date of registration	Niti Aayog	Date from which such approval is effective
Others	Mandatory if applicant has any other registration under the Income-tax Act	Registration number is to be provided	Date of registration	Appropriate authority	Date from which such approval is effective

5. For row number 6a, column "Relation", one or more of the following shall be selected:

- a. Author
- b. Founder
- c. Settlor
- d. Trustee
- e. Members of society
- f. Members of the Governing Council
- g. Director
- h. Shareholders holding 5% or more of shareholding
- i. Members of the Governing Council
- j. Office Bearer (s)

6. In row 6a, 6b and 7 in the column, unique identification number, the following should be filled:

- a. If PAN or Aadhaar number is available, the same should be mandatorily filled and the following ID code shall be filled:

Type of Identification	Code
PAN	1
Aadhaar Number	2

- b. If neither PAN or Aadhaar is available, one of the following should be filled:

Type of Identification	Code
Taxpayer Identification Number of the country where the person resides;	3
Passport number;	4
Elector's photo identity number	5
Driving License number	6
Ration card number	7

7. Row 13 is applicable for code 1, 3 and 5 in row 2. For description of equipment one of the following options should be selected:

- i. Plant and Machinery
- ii. Land and Building
- iii. Other assets

8. In row 14, 15 and 16(a), 16(b), 16(c), 16(d), 16(e), 16(f) for association with Applicant Organisation, one of the following options should be selected:

- i. Principal Officer
- ii. Director
- iii. Employee
- iv. Members of the Governing Council
- v. Office Bearer (s)
- vi. Others

9. In row 14 for current status of project, one of the following should be selected :

- i. Ongoing
- ii. Completed

10. In row 15 details of only original research articles to be submitted. No details of case study/ reviews/ editorial/ letter to editor/ etc. to be submitted.

11. Row 19 to be filled if code 2 or code 4 selected in row 2.

12. The following documents are required to be attached:

- where the applicant is constituted under an instrument, self-certified copy of the instrument;
- where the applicant is constituted otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the applicant;
- self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts or other registration document, as the case may be;
- where past registration under section 35 rejected then copy of order of rejection ( if answer to 5 is yes)
- self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010, if the applicant is registered under such Act;
- self-certified copy of existing Notification granting approval under section 35;
- a comprehensive note on research activities of the applicant;
- self-certified copy of audited annual accounts of the applicant for the last three years;
- self-certified copy of Donors, along with their names, complete postal address and the amount paid by each of them to the applicant during last three years. Mention PAN or aadhar of donors paying the sums in excess of fifty thousand rupees in any of the three financial years;
- note on research activities undertaken by the applicant.

**Instructions to fill Annexure in case claiming exemption 10 (21)**

1. In row 2 in "Person" one of the following should be selected :
  - a. Founder of applicant
  - b. Any person who has made contribution exceeding rupees one lakh to the applicant
  - c. Any member of a Hindu undivided family (HUF) where the HUF is a founder
  - d. The manager (by whatever name called) of the applicant
  - e. A relative of the founder, member of the manager
  - f. Any concern in which any of the persons referred to in a-e have a substantial interest.
2. In row 4 if any benefit has been specified provide a detailed statement of the nature of the benefit, amenity or perquisite."

(ii) For the Form No. 10A, the following Form shall be substituted, namely: -

"FORM NO. 10A  
(See rule 2C or 5CA or 11AA or 17A)

Application for registration or provisional registration or intimation or approval or provisional approval

Incorporation/constitution details	1	PAN	A	B	C	D	E	1	2	3	4	F	
	2.	Section Code											
	3	Nature of activities	Charitable <input type="checkbox"/> Religious <input type="checkbox"/> Religious cum charitable <input type="checkbox"/>										
	4	Type of constitution	Trust <input type="checkbox"/> Society <input type="checkbox"/> Company <input type="checkbox"/> Others <input type="checkbox"/>										
	4a	Whether the applicant is established under an instrument?	Yes <input type="checkbox"/> No <input type="checkbox"/>										
	4b	Date of Incorporation/Creation/Registration											
	4c	Registration or Incorporation Number											
	4d	Authority Granting Registration/Incorporation											
	5	Objects of the applicant											
Other registrations	6	Whether the trust deed contains clause that the trust is irrevocable?	Yes <input type="checkbox"/> No <input type="checkbox"/>										
	7	Whether the applicant is registered on DARPAN portal or under FCRA Act or any provision of Income-tax Act?	Yes <input type="checkbox"/> No <input type="checkbox"/>										
	7a	Relevant Law/Portal											
	7b	Registration No.											
	7c	Date of Registration											
	7d	Authority granting registration											
	7e	Date from which registration is effective											
	8a	Whether any application for registration made by the applicant in the past has been rejected?	Yes <input type="checkbox"/> No <input type="checkbox"/>										
8b	Whether claiming exemption under clause 21 of section 10 of the Income-tax Act	Yes <input type="checkbox"/> No <input type="checkbox"/>											
D et	9a	Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) as on the date of application:											

S.No	Name	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID code	Address	Mobile number	E-mail address		
9b	In case if any of persons (as mentioned in row 9a) is not an individual then provide the following details of the natural persons who are beneficial owners (5% or more) of such person as on the date of application:									
S.No	Name	Unique Identification Number	ID code	Address	Percentage of beneficial ownership					
10	Has return of income been filed for the last assessment year for which the due date has expired						Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
<b>The details in row 11 to 19 are to be provided as on date of application (amount in rupees) :</b>										
11	Corpus		12	Funds/reserves and surplus other than corpus						
13	Long term liabilities		14	Other liabilities						
15	Land and Building		16	Other fixed assets						
17	Investments/deposits made into one or more of the forms or modes specified in sub-section (5) of section 11									
18	Investments/deposits other than mentioned in row number 17 above									
19	Other assets									
20	Income received in three previous years immediately preceding the previous year in which application is made:									
Year	Grants received from Central or State Government	Grants received from Companies under Corporate Social Responsibility	Other Specific Grants	Other income	Total					
21a	Whether the fund or the institution has incurred any expenditure of religious nature						Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
21b	If yes, please provide the following details for three previous years immediately preceding the previous year in which application is made:									
S.No.	Previous year	Total Income	Expenditure of Religious Nature	Percentage to Total Income						

I \_\_\_\_\_, son/daughter of \_\_\_\_\_, hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I undertake to communicate forth with any alteration in the terms of the trust/society/non profit company, or in the rules governing the Institution, made at any time hereafter. I further declare that I am filing this form in my capacity as \_\_\_\_\_ (designation) having Permanent Account Number (PAN) \_\_\_\_\_ and that I am competent to file this form and verify it.

Date

Signature

#### Instructions to fill Form No. 10A

- The name, address and contact details, as per the database of the applicant, will be displayed on the screen.
- Application for registration under section 12A/80G/10(23C) select one of the following code in row 2

1	Sub clause (i) of clause (ac) of sub -section (1) of section 12A	01
2	Sub clause (vi) of clause (ac) of sub-section (1) of section 12A	02
3	Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)	03
4	Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10)	04
5	Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 10)	05
6	Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10)	06
7	Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)	07
8	Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10)	08
9	Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered	09



	under sub-clause (vi) of clause (23C) of section 10)	
10	Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10)	10
11	Clause (i) of first proviso to sub-section (5) of section 80G	11
12	Clause (iv) of first proviso to sub-section (5) of section 80G	12

Application for intimation under Fifth proviso to sub-section (1) of section 35, select one of the following code in row 2:

Sr.no	Category	Relevant Clause of sub-section(1) of section 35		Section Code
1.	Research Association	Clause(ii)	Scientific Research	13
		Clause(iii)	Social Science Research	14
			Statistical Research	15
2.	University, college or other institution	Clause(ii)	Scientific Research	16
		Clause(iii)	Social Science Research	17
			Statistical Research	18
3.	Company	Clause(ia)	Scientific Research	19

3. If applicant selects code 11 or 12 in row 2 then option "religious" in row 3 (nature of activities) shall not be applicable.
4. If applicant selects code 13-19 in row 2 then row 3 (nature of activities) and row 5 (objects) shall not be filled.
5. Row number 4(b), 4(c) and 4(d) are required to be filled only when the answer to question in row number 4(a) is yes.
6. For the "objects of the applicant" in row number 5, any one or more of the following are to be selected:

(i)	Religious
(ii)	Relief of poor
(iii)	Education
(iv)	Medical relief
(v)	Yoga
(vi)	Preservation of Environment (including watersheds, forests and wildlife)
(vii)	Preservation of Monuments or Places or Objects of Artistic or Historic interest
(viii)	Advancement of any other objects of general public utility

7. Answer to question in row number 7 should be yes, if the applicant is registered with Darpan portal or under FCRA 2010. Row number 7(a) to 7(e) are required to be filled, if the answer to question in row number 7 is yes. Incorporation/Creation/Registration details provided in row number 4(b), (c) and (d) should not be provided here. If the applicant receives or intends to receive any grant or assistance from either the Central Government or State Government then the registration number with Darpan Portal of the Niti Aayog should be mandatorily provided by the applicant. Registration details are to be provided with respect to all the registrations under Income-tax Act and registration with Darpan portal and under FCRA 2010 as per the following table:

Relevant Law/Portal	To be enabled when the following codes are selected in row 2	Mandatory/Non-mandatory	Registration No.	Date of Registration	Authority granting registration	Date from which registration is effective
Registration u/s 10(23C) clause (iv)/(v)/(vi)/(via) of Income-tax Act, 1961	03 or 04 or 05 or 06	Mandatory	Number of Order granting approval	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	First date of the previous year from which the approval is effective
Registration u/s 10(46) of Income-tax Act, 1961	01-19	Mandatory if notified under section 10(46)	Number of Notification by the Central Government	Date of Notification	Central Government	Date from which such Notification is effective
Registration u/s 12A/AA/AB of Income-tax Act, 1961	01	Mandatory	Number of Order granting registration is to be provided	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	First date of the previous year from which the registration is effective
Registration u/s 35 of Income-tax Act, 1961	13-19	Mandatory	Number of Notification by the Central Government	Date of Notification	Central Government	First date of the previous year from which the Notification is effective

Registration u/s 80G of Income-tax Act, 1961	11	Mandatory	Number of Order granting registration	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	Date from which such registration is effective
FCRA, 2010	01-19	Mandatory if registered under FCRA	Registration number is to be provided	Date of Order	Ministry of Home Affairs	Date from which such approval is effective
Registration number with Darpan portal of Niti Aayog	01-19	Mandatory if the applicant receives or intends to receive any grant or assistance from either the Central Government or State Government	Registration number is to be provided	Date of registration	Niti Aayog	Date from which such approval is effective
Others	01-19	Mandatory if applicant has any other registration under the Income-tax Act	Registration number is to be provided	Date of registration	Appropriate authority	Date from which such approval is effective

8. For row number 9a, column "Relation", one or more of the following shall be selected:

- a. Author
- b. Founder
- c. Settlor
- d. Trustee
- e. Members of society
- f. Members of the Governing Council
- g. Director
- h. Shareholders holding 5% or more of shareholding
- i. Office Bearer (s)

9. In row 9a and 9b, in the column, unique identification number, the following should be filled:

- a. If PAN or Aadhar number is available, the same should be mandatorily filled and the following ID code shall be filled:

Type of Identification	Code
PAN	1
Aadhar Number	2

- b. If neither PAN or Aadhar is available, one of the following should be filled:

Type of Identification	Code
Taxpayer Identification Number of the country where the person resides;	3
Passport number;	4
Elector's photo identity number	5
Driving License number	6
Ration card number	7

10. Row number 11 to 20 are required to be filled if:

- (a) If applicant selects code 02 or 07/08/09/10 or 12 in row 2; or
- (b) If applicant selects code 01, 03/04/05/06 or 11 and option "no" is selected in row no 10.

11. If applicant selects code 12 in row 2 then row number 21a and 21b are to be filled.

12. The following documents are required to be attached:

Section code	Documents required to be attached
01	<ul style="list-style-type: none"> <li>• where the applicant is created, or is established, under an instrument, self-certified copy of the instrument;</li> <li>• where the applicant is created, or is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the applicant;</li> <li>• self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;</li> <li>• self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the applicant is registered under such Act;</li> <li>• self-certified copy of existing order granting registration under section 12A or section 12AA or section 12AB, as the case may be.</li> <li>• where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of the trust or</li> </ul>

	<p>institution relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up (to be provided if answer to row 10 is "No").</p>
02	<ul style="list-style-type: none"> <li>• where the applicant is created, or is established, under an instrument, self-certified copy of the instrument;</li> <li>• where the applicant is created, is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation or establishment of the applicant;</li> <li>• self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;</li> <li>• self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the applicant is registered under such Act;</li> <li>• where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self certified copies of the annual accounts of the trust or institution relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up;</li> <li>• where a business undertaking is held by the applicant as per the provisions of sub-section (4) of section 11 and the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of such business undertaking relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up and self-certified copy of the report of audit as per the provisions of section 44AB for such period;</li> <li>• self-certified copy of order of rejection of application for grant of registration under section 12A or section 12AA or section 12AB, as the case may be, if any;</li> </ul>
03/04/05/06	<ul style="list-style-type: none"> <li>• where the applicant is created, or is established, under an instrument, self-certified copy of the instrument;</li> <li>• where the applicant is created, or is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation or establishment of the applicant;</li> <li>• self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;</li> <li>• self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the applicant is registered under such Act;</li> <li>• self-certified copy of existing order granting registration under clause (23C) of section 10 of the Income-tax Act.</li> <li>• where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of the applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up (to be provided if answer to row 10 is "No").</li> </ul>
07/08/09/10	<ul style="list-style-type: none"> <li>• where the applicant is created, is established, under an instrument, self-certified copy of the instrument;</li> <li>• where the applicant is created, is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the applicant;</li> <li>• self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;</li> <li>• self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the applicant is registered under such Act;</li> <li>• where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of the applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up;</li> <li>• self-certified copy of order of rejection of application for grant of registration under section 10(23C), if any;</li> </ul>
11	<ul style="list-style-type: none"> <li>• where the applicant is created, or is established, under an instrument, self-certified copy of the instrument;</li> <li>• where the applicant is created, or established, otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the applicant;</li> <li>• self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;</li> <li>• self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the applicant is registered under such Act;</li> <li>• self-certified copy of existing order granting registration under section 80G of the Income-tax Act.</li> <li>• where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of the applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up ( to be provided if answer to row 10 is "No").</li> </ul>
12	<ul style="list-style-type: none"> <li>• where the applicant is created, or is established, under an instrument, self-certified copy of the instrument;</li> <li>• where the trust is created, or the institution is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation of the trust, or establishment of the institution;</li> <li>• self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;</li> <li>• self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the applicant is registered under such Act;</li> <li>• where the applicant or the institution has been in existence during any year or years prior to the financial year in which the application for registration is made, self certified copies of the annual accounts of the</li> </ul>

	<p>applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up;</p> <ul style="list-style-type: none"> <li>self-certified copy of order of rejection of application for grant of registration under section 80G, if any;</li> </ul>
13-19	<ul style="list-style-type: none"> <li>where the reporting person is constituted under an instrument, self-certified copy of the instrument;</li> <li>where the reporting person is constituted otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the reporting person;</li> <li>self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts or other registration document, as the case may be;</li> <li>self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the applicant is registered under such Act;</li> <li>self-certified copy of existing Notification granting approval under section 35.</li> </ul>

(iii) after Form No. 10AA the following Forms shall be inserted, namely: -

“FORM NO. 10AB  
(See rule 2C or 11AA or 17A)  
Application for registration or approval

Incorporation/constitution details	1	PAN	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td>A</td><td>B</td><td>C</td><td>D</td><td>E</td><td>1</td><td>2</td><td>3</td><td>4</td><td>F</td> </tr> </table>										A	B	C	D	E	1	2	3	4	F							
	A	B	C	D	E	1	2	3	4	F																			
	2.	Section Code	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>																										
	3	Nature of activities	Charitable <input type="checkbox"/> Religious <input type="checkbox"/> Religious cum charitable <input type="checkbox"/>																										
	4	Type of constitution	Trust <input type="checkbox"/> Society <input type="checkbox"/> Company <input type="checkbox"/> Others <input type="checkbox"/>																										
	4a	Whether the applicant is established under an instrument?	Yes <input type="checkbox"/> No <input type="checkbox"/>																										
	4b	Date of Incorporation/Creation/Registration	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td> </tr> </table>																										
	4c	Registration or Incorporation Number	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td> </tr> </table>																										
4d	Authority Granting Registration/Incorporation																												
5	Objects of the applicant																												
6	Whether the trust deed contains clause that the trust is irrevocable?	Yes <input type="checkbox"/> No <input type="checkbox"/>																											
Other registrations	7	Whether the applicant is registered on DARPAN portal or under FCRA Act or any provision of Income-tax Act?	Yes <input type="checkbox"/> No <input type="checkbox"/>																										
	7a	Relevant Law/Portal																											
	7b	Registration No.	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td> </tr> </table>																										
	7c	Date of Registration	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td> </tr> </table>																										
	7d	Authority granting registration																											
	7e	Date from which registration is effective	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td> </tr> </table>																										
8a	Whether any application for registration made by the applicant in the past has been rejected?	Yes <input type="checkbox"/> No <input type="checkbox"/>																											
8b	Whether claiming exemption under clause 21 of section 10 of the Income-tax Act	Yes <input type="checkbox"/> No <input type="checkbox"/>																											
Details of key persons	9a	<p>Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) as on the date of application:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S.No</th> <th>Name</th> <th>Relation</th> <th>Percentage of shareholding in case of shareholder</th> <th>Unique Identification Number</th> <th>ID code</th> <th>Address</th> <th>Mobile number</th> <th>E-mail address</th> </tr> </thead> <tbody> <tr> <td style="height: 20px;"></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>										S.No	Name	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID code	Address	Mobile number	E-mail address									
	S.No	Name	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID code	Address	Mobile number	E-mail address																				
9b	<p>In case if any of persons (as mentioned in row 9a) is not an individual then provide the following details of the natural persons who are beneficial owners (5% or more) of such person as on the date of application:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S.No</th> <th>Name</th> <th>Unique Identification Number</th> <th>ID code</th> <th>Address</th> <th>Percentage of beneficial ownership</th> </tr> </thead> <tbody> <tr> <td style="height: 20px;"></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>										S.No	Name	Unique Identification Number	ID code	Address	Percentage of beneficial ownership													
S.No	Name	Unique Identification Number	ID code	Address	Percentage of beneficial ownership																								
Operation	10	Details of school/college/university/hospital/yoga institute/ religious places/any other institution being managed/controlled/administered/owned by the applicant																											

	Name of the school/college/university/hospital/yoga institute/religious places/any other institution	Nature of activity	Address	Whether owned by applicant? (Yes/No)	Person- in - charge			
					Name	Contact-Number	E-mail ID	
11	If applicant has business undertaking as "property held under trust" within the meaning of section 11(4), then provide the following details							
	Nature of Business	Address of the business		Whether separate books of account maintained?				
				Yes/No				
12	If applicant has any income in the nature of profits and gains of business, then provide the following details							
	Whether the business is incidental to the attainment of the objectives of the trust or institution?		Nature of Business	Address of the business	Whether separate books of account maintained?			
	Yes/NO				YES/NO			
13	Details of all Accounts held by the trust or institution at the time of application in a financial institution being a banking company or a co-operative bank to which the Banking Regulation Act, 1949 (10 of 1949) applies (including any bank or banking institution referred to in section 51 of that Act)							
	S.No.	IFS Code of the financial institution		Name of the financial institution		Account Number		
14	Details of all land or buildings or both held by the applicant							
	Address of the land or buildings	Size of land or buildings in square metres	Purchase consideration paid/payable	Stamp value at the time of acquisition	Mode of acquisition (Acquired/gifted)	Date of Acquisition		
15	In case of "advancement of any other object of general public utility", please provide the following with respect to the previous year immediately preceding the previous year in which application is made:							
	(i) Whether it involves the carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration? Yes/No							
	(ii) Whether the activity is undertaken in the course of actual carrying out of such advancement of any other object of general public utility; and Yes/No							
	(iii) Details of receipts from such activity:							
	S.No.	Total Receipts	Aggregate Receipts from the Activity(ies) referred above	Percentage to Total Receipts	Remarks, if any			
Assets and liabilities	16	Has return of income been filed for the last assessment year for which the due date has expired			Yes	<input type="checkbox"/>	No <input type="checkbox"/>	
	<b>The details in row 17 to 25 are to be provided as on date of application (amount in rupees) :</b>							
	17	Corpus	<input type="text"/>	18	Funds/reserves and surplus other than corpus	<input type="text"/>		
	19	Long term liabilities	<input type="text"/>	20	Other liabilities	<input type="text"/>		
	21	Land and Building	<input type="text"/>	22	Other fixed assets	<input type="text"/>		
	23	Investments/deposits made into one or more of the forms or modes specified in sub-section (5) of section 11					<input type="text"/>	
	24	Investments/deposits other than mentioned in row number 17 above			<input type="text"/>			
25	Other assets	<input type="text"/>						

Income details	26	Income received in three previous years immediately preceding the previous year in which application is made:						
		Year	Grants received from Central or State Government	Grants received from Companies under Corporate Social Responsibility	Other Specific Grants	Other income	Total	
Religious activities	27a	Whether the fund or the institution has incurred any expenditure of religious nature			Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
	27b	If yes, please provide the following details for three previous years immediately preceding the previous year in which application is made:						
		S.No.	Previous year	Total Income	Expenditure of Religious Nature	Percentage to Total Income		

I \_\_\_\_\_, son/daughter of \_\_\_\_\_, hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I undertake to communicate forth with any alteration in the terms of the trust/society/non profit company, or in the rules governing the Institution, made at any time hereafter. I further declare that I am filing this form in my capacity as \_\_\_\_\_ (designation) having Permanent Account Number (PAN) \_\_\_\_\_ and that I am competent to file this form and verify it.

Date

Signature

#### Instructions to fill Form No. 10AB

- The name, address and contact details, as per the database of the applicant, will be displayed on the screen.
- One of the following should be selected in row number 2:

1	Sub clause (ii) of clause (ac) of sub -section (1) of section 12A	01
2	Sub clause (iii) of clause (ac) of sub-section (1) of section 12A	02
3	Sub clause (iv) of clause (ac) of sub -section (1) of section 12A	03
4	Sub clause (v) of clause (ac) of sub-section (1) of section 12A	04
5	Clause (ii), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)	05
6	Clause (ii), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10)	06
7	Clause (ii), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 10)	07
8	Clause (ii), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10)	08
9	Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)	09
10	Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10)	10
11	Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 10)	11
12	Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10)	12
13	Clause (ii) of first proviso to sub-section (5) of section 80G	13
14	Clause (iii) of first proviso to sub-section (5) of section 80G	14

- If applicant selects code 13 or 14 in row 2 then option "religious" in row 3 (nature of activities) shall not be applicable.
- Row number 4(b), 4(c) and 4(d) are required to be filled only when the answer to question in row number 4(a) is yes.
- For the "objects of the applicant" in row number 5, any one or more of the following are to be selected:

- Religious
- Relief of poor
- Education
- Medical relief
- Yoga
- Preservation of Environment (including watersheds, forests and wildlife)
- Preservation of Monuments or Places or Objects of Artistic or Historic interest
- Advancement of any other objects of general public utility

- Answer to question in row number 7 should be yes, if the applicant is registered under Income-tax Act or with Darpan portal or under FCRA Act, 2010(42 of 2010). Row number 7(a) to 7(e) are required to be filled, if the answer to question in row number 7 is yes. Incorporation/Creation/Registration details provided in row number 4(b), (c) and (d) should not be provided here. If the applicant receives or intends to receive any grant or assistance from either the Central Government or State Government then the registration number with Darpan Portal of the Niti Aayog should be mandatorily provided by the applicant. Registration details are to be provided with respect to all the registrations under Income-tax Act and registration with Darpan portal and under FCRA 2010 as per the following table:

Relevant Law/Portal	Mandatory/Non-mandatory	Registration No.	Date of Registration	Authority granting registration	Date from which registration is effective
Registration u/s 10(23C) clause (iv)/(v)/(vi)/(via) of Income-tax Act, 1961	Mandatory, if registered	Number of Order granting approval	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	First date of the previous year from which the approval is effective
Registration u/s 10(46) of Income-tax Act, 1961	Mandatory if notified under section 10(46)	Number of Notification by the Central Government	Date of Notification	Central Government	Date from which such Notification is effective
Registration u/s 12A/AA/AB of Income-tax Act, 1961	Mandatory, if registered	Number of Order granting registration is to be provided	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	First date of the previous year from which the registration is effective
Registration u/s 35 of Income-tax Act, 1961	Mandatory, if registered	Number of Notification by the Central Government	Date of Notification	Central Government	First date of the previous year from which the Notification is effective
Registration u/s 80G of Income-tax Act, 1961	Mandatory, if registered	Number of Order granting registration	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	Date from which such registration is effective
FCRA, 2010	Mandatory if registered under FCRA	Registration number is to be provided	Date of Order	Ministry of Home Affairs	Date from which such approval is effective
Registration with number with Darpan portal of Niti Aayog	Mandatory if the applicant receives or intends to receive any grant or assistance from either the Central Government or State Government	Registration number is to be provided	Date of registration	Niti Aayog	Date from which such approval is effective
Others	Mandatory if applicant has any other registration under the Income-tax Act	Registration number is to be provided	Date of registration	Appropriate authority	Date from which such approval is effective

7. For row number 9a, column "Relation", one or more of the following shall be selected:

- Author
- Founder
- Settlor
- Trustee
- Members of society
- Members of the Governing Council
- Director
- Shareholders holding 5% or more of shareholding
- Office Bearer (s)

8. In row 9a and 9b, in the column, unique identification number, the following should be filled:

- If PAN or Aadhar number is available, the same should be mandatorily filled and the following ID code shall be filled:

Type of Identification	Code
PAN	1
Aadhar Number	2

- If neither PAN or Aadhar is available, one of the following should be filled:

Type of Identification	Code
Taxpayer Identification Number of the country	3

where the person resides;	
Passport number;	4
Elector's photo identity number	5
Driving License number	6
Ration card number	7

9. In row no 10, in column "Nature of activity", one of the following needs to be selected:
- School
  - College
  - University
  - Hospital
  - Yoga institute
  - religious places
  - any other institution
10. In row no 11 and 12, in the column "nature of business", business code should be filled.
11. If applicant selects code 13 or 14 in row 2 then row number 27a and 27b are to be filled.
12. The following documents are required to be attached:
- where the applicant is created, is established, under an instrument, self-certified copy of the instrument;
  - where the applicant is created, is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation of the applicant;
  - self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;
  - self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the applicant is registered under such Act;
  - self-certified copy of existing order granting registration or approval under section 12A or section 12AA or section 12AB or clause (23C) of section 10 or section 80G of the Income-tax Act, as the case may be;
  - self-certified copy of order of rejection of application for grant of registration under section 12A or section 12AA or section 12AB or clause (23C) of section 10 or section 80G of the Income-tax Act, as the case may be, if any;
  - where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of the applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up;
  - where a business undertaking is held by the applicant as per the provisions of sub-section (4) of section 11 and the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of such business undertaking relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up and self-certified copy of the report of audit as per the provisions of section 44AB for such period in case where section code is other than 13 or 14 in row number 2;
  - where the income of the applicant includes profits and gains of business as per the provisions of sub-section (4A) of section 11 and the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of such business relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up and self-certified copy of the report of audit as per the provisions of section 44AB for such period in case where section code is other than 13 or 14 in row number 2;
  - self-certified copy of the documents evidencing adoption or modification of the objects in case where section code is 4 in row number 2; and
  - note on the activities of the trust or institution or fund.

## FORM NO. 10AC

(See rule 2C or 11AA or 17A)

## Order for registration or provisional registration or approval or provisional approval

1.	Permanent Account Number (PAN) of the applicant	
2.	Name and address of the applicant	
3.	Document Identification Number	
4.	Application Number	
5.	Registration/Approval Number or the provisional registration/approval number (Unique Registration Number)	
6.	Section/sub-section/clause/sub-clause/proviso in which registration/approval/provisional registration/provisional approval is being granted	
7.	Date of registration/approval/provisional registration/provisional approval	
8.	Assessment year or years for which the applicant is registered or provisionally registered or approval or provisionally approved	



<b>9. Order for registration/approval/provisional registration/provisional approval:</b>
<p>a) After considering the application of the applicant and the material available on record, the applicant is hereby granted registration/approval/provisional registration/provisional approval for the assessment year(s) mentioned at serial no 8 above subject to the conditions mentioned in row number 10.</p> <p>b) The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961.</p> <p>c) This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it is granted, if it is found that the applicant has obtained the registration/approval/provisional registration/provisional approval by fraud or misrepresentation of facts or it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.</p>
<b>10. Conditions subject to which registration/approval/provisional registration/provisional approval is being granted:</b>
The approval is granted subject to the following conditions: -
a) b)
11. Name and designation of the approving authority

**FORM NO. 10AD**

(See rule 2C or 11AA or 17A)

**Order for registration or approval or rejection or cancellation**

1.	Permanent Account Number (PAN) of the applicant	
2.	Name and address of the applicant	
3.	Document Identification Number	
4.	Application Number	
5.	Registration/Approval Number (Unique Registration Number)	
6.	Section/sub-section/clause/sub-clause/proviso in which registration/approval is being granted	
7.	Date of registration/approval/registration/cancellation	
8.	Assessment year or years for which the trust or institution is registered or approval	
9.	Reasons of rejection/cancellation, in case if the application for registration/approval has been rejected or cancelled	
10.	Date of opportunity afforded to the applicant before such rejection or cancellation of application for registration/approval	
<b>11. Order for registration/approval:</b>		
<p>a) After considering the application of the applicant and the material available on record, the applicant is hereby granted registration/approval for the assessment year(s), mentioned at serial no 8 above subject to the conditions mentioned in row number (12).</p> <p>b) The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961.</p> <p>c) This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it is granted, if it is found that the applicant has obtained the approval by fraud or misrepresentation of facts or it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.</p>		
<b>12. Conditions subject to which registration/approval is being granted:</b>		
The approval is granted subject to the following conditions: -		
c) d)		
13. Name and designation of the approving authority		

(iv) after the form 10BC, the following Forms shall be inserted, namely: -

**“FORM No. 10BD**

**( See rule 18AB)**

**[e-Form]**

**Statement of particulars to be filed by reporting person under clause (viii) of sub-section (5) of section 80G and clause (i) to sub-section (1A) of section 35 of the Income-tax Act, 1961**

**Part A**

Details of the reporting person reporting the donations											
1	PAN	A	B	C	D	E	1	2	3	4	F
2	Reporting period	Y	Y	Y	Y	-	Y	Y			

**Part B**

**Details of the donors and donations**

Sl. No.	Unique Identification Number of the donor	ID code	Section code	Name of donor	Address of donor	Donation Type	Mode of receipt	Amount of donation (Indian rupees)
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I \_\_\_\_\_, son/daughter of \_\_\_\_\_, hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I undertake to communicate forth with any alteration in the particulars submitted, made at any time hereafter. I further declare that I am filing this form in my capacity as \_\_\_\_\_ (designation) having Permanent Account Number (PAN) \_\_\_\_\_ and that I am competent to file this form and verify it.

Signature

**Instructions to fill the form:**

- Multiple form 10BD may be filed by the same reporting person, as per the procedures laid down by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be.
- The address and contact details of the reporting person filing the statement, as per the latest Income Tax Return filed by the reporting person, will be displayed on the screen and if there is a change, the reporting person will be provided an option to change the details.
- In section code, the section under which donor is allowed to claim deduction for the donation needs to be filled out of the following options:
  - Section 80G
  - Section 35(1)(ia)
  - Section 35(1)(ii)
  - Section 35(1)(iii)
- In “Unique identification number of the donor”, one of the following shall be filled:
  - If PAN or Aadhaar number is available, one of that should be mandatorily filled and the following ID code shall be filled:

Type of Identification	Code
PAN	1
Aadhaar Number	2

- If neither PAN or Aadhaar is available, one of the following should be filled:

Type of Identification	Code
Taxpayer Identification Number of the country where the person resides;	3
Passport number;	4
Elector's photo identity number	5
Driving License number	6
Ration card number	7

5. In "Donation type", one of the following needs to be selected:
- Corpus
  - Specific grant
  - Others

6. In "Mode of receipt", one of the following needs to be selected:

a)	Cash
b)	Kind
c)	Electronic modes including account payee cheque/draft
d)	Others

7. In case of a donor which have given donations, which are eligible under different sections or which are of different types or in different modes, separate rows should be filled for each such combination.

**FORM NO. 10BE**

(See rule 18AB)

**Certificate of donation under clause (ix) of sub-section (5) of section 80G and under clause (ii) to sub-section (1A) of section 35 of the Income-tax Act, 1961**

Donee	1	PAN of the reporting person	A B C D E 1 2 3 4 F										
	2	Name of the reporting person											
	3	Address of the reporting person											
	4	Order number granting approval under section 80G or Notification number under section 35 (Unique Registration Number)											
	5	Date of approval/Notification											
Donor and donations	6	Unique Identification Number	PAN	A B C D E 1 2 3 4 F									
			Aadhaar										
			Other										
	7	Name of Donor											
	8	Address of Donor											
	9	Amount of donation received											
	10	Financial year in which such donation was received											
11	Type of donation	Corpus	<input type="checkbox"/>	Specific grants	<input type="checkbox"/>	Others	<input type="checkbox"/>						
12	Section under which donation is eligible for deduction	Section 80G(5)(vi)	<input type="checkbox"/>	Section 35(1)(ii)	<input type="checkbox"/>	Section 35(1)(iia)	<input type="checkbox"/>	Section 35(1)(iii)	<input type="checkbox"/>				

**VERIFICATION**

I, son/ daughter of solemnly declare that to the best of my knowledge and belief, the information given in the certificate is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this certificate in my capacity as \_\_\_\_\_ and I am also competent to issue this certificate. I am holding permanent account number \_\_\_\_\_.

Date:

Signature:”;

- (iv) Form No. 56 shall be omitted.

[Notification No. 19/2021/ F. No. 370142/4/2021-TPL]

VIPUL AGARWAL, Director (Tax Policy and Legislation Division)

**Note :** The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) *vide* number S.O. 969 (E) dated 26<sup>th</sup> March, 1962 and were last amended *vide* notification number G.S.R 194(E) dated 16<sup>th</sup> March, 2021.