

¹[FORM NO. 10A
(See rule ²[***] 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 [2a.	Sub-Category													
	2b.	Has any registration/approval certificate been issued to you earlier?	Yes ☐ No ☐												
	3	Nature of activities	Charitable ☐ Religious ☐ Religious cum charitable ☐												
	4	Type of constitution	Trust ☐ Society ☐ Company ☐ Others ☐												
	4a	Whether the applicant is established under an instrument?	Yes ☐ No ☐												
	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 ☐ No ☐												
	7	Whether the applicant is registered on DARPAN portal or under FCRA Act or any provision of Income-tax Act?	Yes ☐ No ☐												
	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 ☐ No ☐												
	8b	Whether claiming exemption under clause 21 of section 10 of the Income-tax Act	Yes ☐ No ☐												
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:													

1. Substituted by the IT (Sixth Amdt.) Rules, 2021, w.e.f. 1-4-2021.

2. Words "2C or" omitted by the IT (Seventh Amdt.) Rules, 2024, w.r.e.f. 1-10-2024.

3. Inserted by the IT (Fourteenth Amdt.) Rules, 2022, w.e.f. 9-5-2022.

		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					
Assets and liabilities	10	Has return of income been filed for the last assessment year for which the due date has expired							Yes	☐	No	☐
	The details in row 11 to 19 are to be provided as on date of application (amount in rupees) :											
	11	Corpus					12	Funds/reserves and surplus other than corpus				
	13	Long term liabilities					14	Other liabilities				
	15	Land and Building					2[14a.	Total Liabilities				
	16											
	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										
4[19a.	Total Assets											
Income details	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				
Religious activities	21a	Whether the fund or the institution has incurred any expenditure of religious nature							Yes	☐	No	☐
	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					

⁵⁻⁶[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 which any alteration in the terms of the trust/society/nonprofit company, or in the rules governing the Institution, made at any time hereafter. I also 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

(Applicable only for section code 2)

I further undertake that I am applying for registration under the section code 2 and the activities of the _____ (Name of the institution, trust or fund) having permanent account number (PAN) _____ have not commenced on or before the date of making this application.

Date:

Signature]

⁷[Notes to fill Form No. 10A]

1. The name, address and contact details, as per the database of the applicant, will be displayed on the screen.

4. Inserted by the IT (Fourteenth Amdt.) Rules, 2022, w.e.f. 9-5-2022.

5-6. Substituted by the IT (Seventh Amdt.) Rules, 2024, w.r.e.f. 1-10-2024.

7. Substituted for "Instructions to fill Form No. 10A" by the IT (Fourteenth Amdt.) Rules, 2022, w.e.f. 9-5-2022.

⁸[2. Application for registration under section 12A/80G 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	Item (A) of sub-clause (vi) of clause (ac) of sub-section (1) of section 12A	02
11	Clause (i) of first proviso to sub-section (5) of section 80G	11
12	Sub-clause (A) of clause (iv) of first proviso to sub-section (5) of section 80G	12]

8. Substituted by the IT (Seventh Amdt.) Rules, 2024, w.r.e.f. **1-10-2024**.

2a. If applicant selects code 14, 17 or 19 in row 2, then option "sub-category" shall be applicable and one of the following sub-category shall be selected:

Sr.No.	Sub-Category
1.	University
2.	College
3.	Other Institution]

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
⁹ [Registration u/s 10(23C) clause (iv)/(v)/(vi)/(via) of Income-tax Act, 1961]	02	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

9. Substituted by the IT (Seventh Amdt.) Rules, 2024, w.r.e.f. 1-10-2024.

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

¹⁰[8. For row number 9a, column "Relation", one or more of the following shall be substituted, namely:-

- a. Author
- b. Founder
- c. Settlor
- d. Trustee
- e. Members of society
- f. Members of the Governing Council
- g. Director
- h. Shareholders holding 5 per cent. or more of shareholding
- i. Office Bearer
- j. Principal Officer
- k. Person Competent to verify
- l. Principal Secretary
- m. Secretary
- n. Chief Executive Officer
- o. Chief Financial Officer
- p. Manager
- q. Representative Assessee
- r. Any other Principal Officer
- s. Managing director
- t. Authorised signatory]

9. In row 9a and 9b, 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
Aadhar 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

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

- (a) If applicant selects code 02 or ¹¹[***] 12 in row 2; or
- (b) If applicant selects code 01, ¹²[***] or 11 and option "no" is selected in row no. 10.

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

¹³[11A. If applicant does not have registration/approval certificate issued earlier, then submit an affidavit to that effect.]

¹⁰[12 The following documents are required to be attached _

10. Substituted by the IT (Fourteenth Amdt.) Rules, 2022, w.e.f. 9-5-2022.

11. Words and Figures "07/08/09/10 or" omitted by the IT (Seventh Amdt.) Rules, 2024, w.r.e.f. **1-10-2024**.

12. Figures "03/04/05/06" omitted by the IT (Seventh Amdt.) Rules, 2024, w.r.e.f. **1-10-2024**.

13. Inserted by the IT (Fourteenth Amdt.) Rules, 2022, w.e.f. 9-5-2022.

Section code	Documents required to be attached
01	• where the applicant is created, or is established, under an instrument, self-certified copy of the instrument; • 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; • 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 under section 12A or section 12AA or section 12AB, as the case may be. 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 (to be provided if answer to row 10 is "No"). (If there is no audited annual accounts of the applicant for any of the last three years then attach self-certified NIL declaration for each year separately);
14 02	• where the applicant is created, or 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 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, 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; • 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; • 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

	<i>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;</i> • <i>self-certified copy of order of rejection of application, for grant of registration under section 12A or section 12AA or section 12AB or the approval under section 10(23C), as the case may be, if any;]</i>
03/04/05/06	• ¹⁵[***]
07/08/09/10	• ¹⁵[***]

15. Omitted by the IT (Seventh Amdt.) Rules, 2024, w.r.e.f. **1-10-2024**.

11	• where the applicant is created, or is established, under an instrument, self-certified copy of the instrument; • 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 6; • 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 under section 80G of the Income-tax Act. • 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").
12	• where the applicant is created, or is established, under an instrument, self-certified copy of the instrument; • 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; • 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; • 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 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; • self-certified copy of order of rejection of application for grant of registration under section 80G, if any;
13-19	• where the reporting person is constituted under an instrument, self-certified copy of the instrument; • 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;

	• <i>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;</i> • <i>self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the applicant is registered under such Act;</i> • <i>self-certified copy of existing Notification granting approval under section 35.</i>
¹⁶ [1, 11	• <i>Self-certified Affidavit where the applicant does not have earlier issued registration or approval certificate.]</i>

16. Substituted by the IT (Seventh Amdt.) Rules, 2024, w.r.e.f. **1-10-2024**.