

- (g) self-certified copy of order rejecting the application for grant of approval under section 80G, if any;
- (h) note on the activities of the applicant; and
- (i) copy of application in case applied for registration under section 12AA or for approval under sub-clause (iv), sub-clause (v), sub-clause (vi) or sub-clause (via) of clause (23C) of section 10, as applicable.

(2) Form No 10G shall be furnished electronically,—

- (i) under digital signature, if the return of income is required to be furnished under digital signature;
- (ii) through electronic verification code in a case not covered under clause (i).

(3) Form No. 10G shall be verified by the person who is authorised to verify the return of income under section 140, as applicable to the assessee.

(4) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall specify the data structure, standards and procedure of furnishing and verification of Form 10G and be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the said form so furnished.

(5) The Principal Commissioner or Commissioner may call for such further documents or information from applicant or cause such inquiries to be made as he may deem necessary in order to satisfy himself about the genuineness of the activities of the applicant.

(6) Where the Principal Commissioner or Commissioner is satisfied that all the conditions laid down in clauses (i) to (v) of sub-section (5) of section 80G are fulfilled by the applicant, he shall record such satisfaction in writing and grant approval under clause (vi) of sub-section (5) of section 80G.

(7) Where the Principal Commissioner or Commissioner is satisfied that one or more of the conditions laid down in clauses (i) to (v) of sub-section (5) of section 80G are not fulfilled, he shall record the reasons in writing and reject the application for approval after giving the applicant an opportunity of being heard.

(8) The order granting approval under clause (vi) of sub-section (5) of section 80G or rejecting the application shall be passed within the period of six months from the end of the month in which such application was received."

3. In the principal rules, in Appendix II,-

- (i) for 'Forms Nos. 56 and 56D', the following Form shall be substituted, namely:—

**"FORM No. 56
(See rule 2C)**

Application for grant of the exemption under sub-clauses (iv), (v), (vi) and (via) of clause (23C) of section 10 of the Income-tax Act, 1961

A. Details of Registered Office	PAN										Name of the Fund/ Institution (Auto populated)																			
	A	B	C	D	E	1	2	3	4	F	Flat / Door / Block No					Name of Premises / Building / Village					Road / Street					Post Office				
	Area / Locality					Town/City/District					PIN Code					State(Select)					Country(Select)									
	Mobile No. of the Managing Trustee/ Chairman/ Managing Director/ Any authorized person by whatever name called										E-Mail of the Managing Trustee/ Chairman/ Managing Director/ Any authorized person by whatever name called																			

L. Details of investments	1.	Modes specified under sub-section (5) of section 11#:									
		S No	Mode	Details of investments	Amount of investment	Income from investment					
L. Details of investments	2.	Any other mode#:									
		S No	Mode	Details of investments	Amount of investment	Income from investment					
M. Miscellaneous	1.	Whether the trust deed contains clause that the trust is irrevocable?				Yes/ No					
	2.	Whether any application, made by the applicant for approval in the past, has been rejected?				Yes/ No					
	2a.	If yes, then please furnish the following details:									
		Order No	Order date				Authority which passed the order				
			D	D	M	M	Y	Y	Y	Y	
	3.	Whether the applicant is registered under the FCRA, 2010?				Yes/ No					
	3a.	If yes, please provide the following details:									
		(i) Details of registration:									
		Registration No	Date of registration								
	(ii) Details of amount received in last three financial years including the previous year (If applying after the end of the previous year) for which application is being made:										
	S No	Financial Years	Country	Currency	Amount (in foreign currency)	Amount (in Rupees)					

In case the application is made before the expiry of the previous year from which approval is sought, the details may be provided for the part previous year.

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

I undertake to communicate forthwith 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 making this application in my capacity as _____ (designation) and that I am competent to make this application and verify it.

I hereby declare that the applicant, being the university or other educational institution exists solely for educational purposes and not for purposes of profit, other than those mentioned in sub-clause (iiiab) or sub-clause (iiid) of clause (23C) of Section 10 of the Income-tax Act, 1961.*

I hereby declare that the applicant, being the hospital or other institution, is for the reception and treatment of persons suffering from illness or mental defectiveness or for the reception and treatment of persons during convalescence or of persons requiring medical attention or rehabilitation, and exists solely for philanthropic purposes and not for purposes of profit, other than those mentioned in sub-clause (iiiac) or sub-clause (iiiae) of clause (23C) of Section 10 of the Income-tax Act, 1961.*

* Delete if not applicable.

Place:

Date:

Signature

Designation

Address

Attachments:

1. Certified copy of-

- the instrument/ document evidencing the creation or establishment of the fund or institution, trust, university or other educational institutions, hospital or other institutions, being the applicant, such as, memorandum of association, articles of association, trust deed, rules/ regulations of applicant and those of other institutions like schools, hospitals, etc., managed by the applicant, as applicable;
- certificate of registration with Registrar of Companies/ Firms/ Societies/ Public Trusts etc, wherever applicable;
- accounts and balance sheet (audited accounts and balance sheet along with the audit report, where audit is required under the relevant laws) for the preceding three previous years or since inception, whichever is less; along with a note on the activities as reflected in the accounts and the annual reports with special reference to the appropriation of income towards purposes of the applicant, if applicable;

- (d) where the applicant has been granted approval under section 80G, self-certified copy of the order granting approval under section 80G;
- (e) order granting registration under section 12A or section 12AA, as the case may be, if any;
- (f) order rejecting the application for grant of registration under section 12A or section 12AA, as the case may be, if any; and
- (g) application in case applied for registration under section 12AA or for approval under section 80G, as applicable.
2. Note on activities of the applicant.
- 3.
4. Any other (Please specify)_____."

(ii) for 'Form 10G', the following Form shall be substituted, namely:—

**"FORM No. 10G
(See rule 11AA)**

Application for grant of approval to fund or institution under clause (vi) of sub-section (5) of section 80G of the Income-tax Act, 1961

A. Details of Registered Office	PAN											Name of the Fund/ Institution (Auto populated)															
	A	B	C	D	E	1	2	3	4	F	Flat / Door / Block No			Name of Premises / Building / Village			Road / Street		Post Office								
	Area / Locality			Town/City/District			PIN Code			State(Select)		Country(Select)															
	Mobile No. of the Managing Trustee/ Chairman/ Managing Director/ Any authorized person by whatever name called											E-Mail of the Managing Trustee/ Chairman/Managing Director/ Any authorized person by whatever name called															
	Please specify whether the Fund/ Institution is- (select any one)																										
	<input type="radio"/> constituted as Public Trust under _____ (please specify name of Act under which constituted as a Public Trust) <input type="radio"/> registered under the Societies Registration Act, 1860 (21 of 1860) or under any law corresponding to that Act in force in any part of India (please specify name of the law under which registered) <input type="radio"/> registered under section 8 of the Companies Act, 2013 (18 of 2013) or under section 25 of the Companies Act, 1956 (1 of 1956) <input type="radio"/> a University established by law <input type="radio"/> any other educational institution recognised by the Government or by any University established by law, or affiliated to any University established law. <input type="radio"/> An Institution financed wholly or in part by the Government or a local authority <input type="radio"/> A Regimental Fund or Non-Public Fund established by the Armed Forces of the Union for the welfare of the past and present members of such forces or their dependants																										
	Please select from the following (at least one):																										
	<input type="checkbox"/> Relief of the poor <input type="checkbox"/> Preservation of environment (including watersheds, forests and wildlife) <input type="checkbox"/> Education <input type="checkbox"/> Preservation of monuments or places or objects of artistic or historic interest <input type="checkbox"/> Yoga <input type="checkbox"/> Advancement of any other object of general public utility <input type="checkbox"/> Medical relief																										
	In case of "advancement of any other object of general public utility", please provide following:																										
	(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																										
	(ii) Details of receipts from such activity:																										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S No</th> <th>Total Receipts</th> <th>Aggregate Receipts from the Activity</th> <th>Percentage</th> <th>Remarks, if any</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>															S No	Total Receipts	Aggregate Receipts from the Activity	Percentage	Remarks, if any							
S No	Total Receipts	Aggregate Receipts from the Activity	Percentage	Remarks, if any																							
	Details of Author (s)/ Founder (s)/ Settlor (s):																										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S. No</th> <th>Name</th> <th>PAN</th> <th>Aadhaar No. (if allotted)</th> <th>Address</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>															S. No	Name	PAN	Aadhaar No. (if allotted)	Address							
S. No	Name	PAN	Aadhaar No. (if allotted)	Address																							
	Details of Trustee (s)/ Members of the Governing Council/ Director (s)/ Office Bearer (s):																										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S.No</th> <th>Name</th> <th>Designation</th> <th>PAN</th> <th>Aadhaar No. (if allotted)</th> <th>Address</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>															S.No	Name	Designation	PAN	Aadhaar No. (if allotted)	Address						
S.No	Name	Designation	PAN	Aadhaar No. (if allotted)	Address																						

F. Registration/ Approval Details	1.	Status of registration or approval of the fund or institution: <input type="radio"/> Registered under section 12A/ 12AA <input type="radio"/> Approved under clause (23C) of section 10 <input type="radio"/> Applied for registration under section 12A/ 12AA <input type="radio"/> Applied for approval under clause (23C) of section 10								
	1b.	S No	Section	Registration/ Application Number	Date of Registration/ Approval/ Application					
G. Details of Business	1.	Whether the applicant derives any income being profits and gains of business?			Yes/No					
	1a.	If yes, please provide the nature of business.								
	2.	Whether the applicant maintains separate books of account in respect of such business?			Yes/No					
	3.	Whether the donations received are used, directly or indirectly, for the purposes of such business?			Yes/No					
	4.	Whether the instrument under which the institution or fund is constituted, or the rules governing the institution or fund, contains any provision for the transfer or application at any time of the whole or any part of the income or assets of the institution or fund for any purpose other than a charitable purpose?			Yes/No					
	5.	Whether institution or fund is expressed to be for the benefit of any particular religious community or caste?			Yes/No					
H. Details of Demand	6.	Whether the institution or fund maintains regular accounts of its receipts and expenditure?			Yes/ No					
	1.	Whether any demand is outstanding for any previous year (s)?			Yes/ No					
I. Details of Religious Expenses	1a.	If yes, please provide the following details:								
		S No	Assessment Year	Demand	Nature of Demand	Penalty imposed, if any				
I. Details of Religious Expenses	1.	Whether the fund or the institution has incurred any expenditure of religious nature?			Yes/No					
	1a.	If yes, please provide the following details:								
I. Details of Religious Expenses		Total Income	Expenditure of Religious Nature	Percentage						
J. Miscellaneous	1.	Whether the income of the applicant is exempt?			Yes/ No/ Not Applicable					
	1a.	If yes, please provide section under which exempt.								
	2.	Whether the trust deed contains clause that the trust is irrevocable?			Yes/ No/ Not Applicable (in case of applicants other than trusts)					
	3.	Whether any application for approval under section 80G made by the applicant in the past has been rejected?			Yes/ No					
	3a.	If yes, then please furnish the following details:								
	Order No	Date of Order				Authority which passed the order				
		D	D	M	M	Y	Y	Y	Y	

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

I undertake to communicate forthwith 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 making this application in my capacity as _____ (designation) and that I am competent to make this application and verify it.

Place:

Date:

Signature

Designation

Address

Attachments:

5. Self-certified copy of-

- the instrument/ document evidencing the creation or establishment of the fund or institution, being the applicant, as applicable;
- certificate of registration with Registrar of Companies/ Firms/ Societies/ Public Trusts etc, wherever applicable;
- memorandum of association, articles of association, trust deed, rules/ regulations of the trust or institution and those of other institutions like schools, hospitals, etc., managed by the trust or institution, as applicable;
- accounts and balance sheet for the preceding three assessment years or since inception (whichever is less), along with audited report if required under the relevant laws and a note on the activities as reflected in the accounts of and the annual reports with special reference to the appropriation of income towards purposes of the trust, if applicable;
- order granting registration under section 12A or section 12AA, as the case may be, if any;

- (f) order granting approval under sub-clause (iv), sub-clause (v), sub-clause (vi) or sub-clause (via) of clause (23C) of section 10, as the case may be, if any; and
 - (a) order rejecting the application for grant of approval under section 80G, if any.
 - (b) the instrument/ document evidencing the creation or establishment of the fund or institution, being the applicant, such as, memorandum of association, articles of association, trust deed, rules/ regulations of applicant and those of other institutions like schools, hospitals, etc., managed by the applicant, as applicable;
 - (c) certificate of registration with Registrar of Companies/ Firms/ Societies/ Public Trusts etc, wherever applicable;
 - (d) accounts and balance sheet (audited accounts and balance sheet along with the audit report, where audit is required under the relevant laws) for the preceding three previous years or since inception, whichever is less; along with a note on the activities as reflected in the accounts and the annual reports with special reference to the appropriation of income towards purposes of the applicant, if applicable;
 - (e) order granting registration under section 12A or section 12AA, as the case may be, if any;
 - (f) order granting approval under sub-clause (iv), sub-clause (v), sub-clause (vi) or sub-clause (via) of clause (23C) of section 10, as the case may be, if any;
 - (g) order rejecting the application for grant of approval under section 80G, if any; and
 - (h) application in case applied for registration under section 12AA or for approval under sub-clause (iv), sub-clause (v), sub-clause (vi) or sub-clause (via) of clause (23C) of section 10, as applicable.
6. Note on activities of the applicant.
7. Any other (Please specify)_____."

[Notification No. /2018/ F. No. 370133/16/2018-TPL]

(Niraj Kumar)

Under Secretary (Tax Policy and Legislation)

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 the 26th March, 1962 and were last amended vide notification number, dated,, 2018.