- (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
- 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 Form10G 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. Derdiis of registered Office	PAN		Name of the Fund/ Institution (Auto populated)						
	A B C D E 1	2 3 4 F Name of Premises / Building /				Road / Street	Post Office		
	Area / Locality	Town/City/Di	strict	PIN Cod	e	State (Select)	Country(Select)		
	Mobile No. of the Mand Director/ Any authorized po					of the Managing Trustee/ Any authorized person by			

2 4	0	SUD-CIQU	se (iv) of	clause (23C	orsec	ction I	o floria	01 11 13 111	tution)					
b. sub-ciause under which applying	0	Sub-clau	se (v) of c	clause (23C)	of sec	tion 10	O (trust in	ncludin	g any oth	er obliga	ation)			
der	0	Sub-clau	se (vi) of	clause (23C	of sec	ction 1	0 (unive	ersity or	other edu	cationa	institution			
9 2	0	Sub-clau	se (via) o	f clause (23	C) of se	ection	10 (hos	oital or	other insti	tution)				
	Please	specify v	vhether th	ne Fund/ Ins	itution	is- (se	lect any	one)						
arus	0	constitut as a Pub		olic Trust unc	er					_ (please	e specify n	ame of Ac	t under w	hich constitut
C. Legal Stafus		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)												
ز		1956)			he Cor	mpani	es Act,	2013 (1	8 of 2013)	or unde	r section 2	of the Co	ompanies	Act, 1956 (1 c
-	1.	Others (please specify) Purpose (select only one depending on tub clause under which applying):												
		Purpose (select only one depending on sub-clause under which applying): Charitable purposes [sub-clause (iv)] Wholly for public religious purposes [sub-clause (v)] Wholly for public religious and charitable purposes [sub-clause (v)]												
	1a.	In case	of charite	able or who	lly for p	oublic r	religious	and c	haritable	ourposes	, please se	elect (at le	ast one):	
		E	Relief of the			Prese	rvation	of mon	numents of	places	g watershe or objects	of artistic o		
226			'oga Nedical re	elief		Adva	nceme	nt of ar	ny other o	bject of	general pu	iblic utility		
D. Purpose	1b.			incement of		161	L-1-1-1		-1 GP- I	ulta in =1		-t- f-11t-		
si		(i) (ii)	business business Whether	it involves to or any action for a cess of the activity ther object	vity of or fee o	render or any lertake	ring any other co on in the	service onsider course	e in relation ration? e of actua	n to any	frade, co	mmerce o	r	Yes/ No
		(ii)		of receipts fr	100			ny z Girk	~					
		(11)	S No	Total Red				Rece	iots from t	he Activ	ity Pe	rcentage	Re	Remarks, if any
- 1							Aggregate Receipts from the Activity Percentage Remarks, it							
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of a Trust	1.			(s)/ Founde	r (s)/ S				PAN	Ac	dhaar No.	(if allotted		
		S No	of Author	(s)/ Founde No	r (s)/ So ame	etflor (s);							
	1.	S No	of Author	(s)/ Founde	r (s)/ So ame	ettlor (s);	Counc	cil/ Directo		ce Bearer		d)	
		S No Details	of Author	(s)/ Founde No	r (s)/ So ame	ettlor (s); verning	Counc	cil/ Directo	r (s)/ Off	ce Bearer	(s):	d)	Address
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	1.	Modes spe	cified under sub-se	ection (5) of section	on 11#;							
L. Details of investments		S No	ome from investment									
finves	2.	Any other n	node#:									
osli	2.	S No	Mode #.	Details of in	vestments T	Amount of investme	nt Inco	ome from investment				
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	1.	Whether th	e trust deed conto	ains clause that th	ne trust is irrevo	ocable?		Yes/ No				
	2.	Whether ar	ny application, mo	ide by the applic	ant for appro	val in the past, has bee	n rejected?	Yes/ No				
	2a.	If yes, then	please furnish the	following details:								
		Ord	er No		Order date		Authority whi	ch passed the order				
Sno		100 0 0	D	D M	MY	YYY	Y					
ane	3.		e applicant is regi		FCRA, 2010?			Yes/ No				
M. Miscellaneous	3a.		se provide the folk f registration:	owing details:								
M. A		Registr	ation No		1	Date of registration	-					
		/// m. h. h. h.										
		(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 Y		Country	Currency	currency)	ency) Amount (in Rupess					
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nd not	for purp		fit, other than th			cational institution ex se (iiiab) or sub-clau						
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				Signature								
				Designation								
				Address								
				11001033								

Attachments:

- 1. Certified copy of-
 - (a) the instrument/ document evidencing the creation or establishment of the fund or institution, trust, university or other educations 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;
 - (b) certificate of registration with Registrar of Companies/ Firms/ Societies/ Public Trusts etc, wherever applicable;
 - (c) 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

D.			PAN		Name of the Fu	nd/ Institution (Auto popul	lated)					
A. Details of Registered Office		Door / Blo	ock No	2 3 4 F Name of Premi	ses / Building / V	illage	Road /	Street	Post Office				
	,	Area / Lo	cality	Town/City/Dis	trict P	IN Code		State (Select)	Country(Select)				
). Details				ng Trustee/ Chairm person by whateve				ing Trustee/ Chairm on by whatever nam	an/Managing Director/ ne called				
•	No. of the state o												
	Please specify whether the Fund/ Institution is- (select any one) O constituted as Public Trust under												
S	0	registere	ed under th					aw corresponding to	that Act in force in any				
B. Legal Status	0	part of India (please specify name of the law under which registered) Or registered under section 8 of the Companies Act, 2013 (18 of 2013) or under section 25 of the Companies Act, 1956 (1 of 1956)											
B. Leg	0	a Unive	sity establis	hed by law									
	0	any other educational institution recognised by the Government or by any University established by law, or affiliated to any University established law.											
		An Institution financed wholly or in part by the Government or a local authority											
	0			or Non-Public Fun orces or their depe		the Armed For	rces of the	Union for the welfar	e of the past and preser				
C. Purpose	6.	Please select from the following (at least one): Relief of the poor Education Yoga Advancement of any other object of general public utility Medical relief Preservation of environment (including watersheds, forests and wildlife) Preservation of monuments or places or objects of artistic or historic interest Advancement of any other object of general public utility											
	1a.	(i) (ii) (ii)	Whether business, business, Whether of any of	it involves the carr or any activity of r for a cess or fee o	ying on of any ac endering any ser r any other consider ertaken in the con eral public utility;	ctivity in the na vice in relation deration? urse of actual o	ture of trace to any trac		Yes/ No nent Yes/ No				
			S No	Total Receipts	Aggregate Re	ceipts from the	e Activity	Percentage	Remarks, if any				
D. In case of a Trust	1.	Details S. No		s]/ Founder (s)/ Se Name	ettlor (s):	(s); PAN Aadhaar No. (if allotted) Address							
		Details	of Trustee	(s)/ Members of th	e Governing Cou	uncil/ Director	(s)/Office B	Bearer (s):					
Trust/ Society/ Company/ Other Institutions	1.	S .No		Name	Designation	PAI		adhaar No. (if allott	red) Address				

		Status of regi	stration or appro	oval of the fo	und or	institution	02							
F. Registration/ Approval Details		O Regist	ered under sect	ion 12A/ 12/	AA									
	1.	O Approved under clause (23C) of section 10												
		O Applie	ed for registration	n under sec	tion 12	A/ 12AA								
. Re		O Applie	ed for approval	under clause	e (23C)) of section	n 10							
T A	1b, S No Section Registration/Application Number Date of											istration/ App	proval/ Ap	olication
	1.	Whether the	applicant derive	es any incor	ne bei	ng profits	and s	gains	of b	usiness	Ş			Yes/No
92	Ja.	If yes, please provide the nature of business.												
sines	2.	Whether the	applicant main	tains separa	ite boo	ks of acc	ount	in res	pec	of suc	h business	Ş		Yes/No
f Bus	3.	Whether the	donations recei	ved are use	d, dire	ctly or inc	direct	y, for	the	purpose	es of such	business?		Yes/No
G. Details of Business	4.	or fund, con	instrument under tains any provis sets of the institu	ion for the	transfe	er or app	licatio	n at	any	time o	of the who	ole or any po		Yes/No
Ö	5.	Whether insti	tution or fund is	expressed to	be fo	r the ben	efit of	any	part	icular re	eligious co	mmunity or c	aste?	Yes/No
	6.	Whether the	institution or fun	d maintains	regula	r accour	ts of i	ts rec	ceipt	s and e	xpenditur	\$		Yes/ No
70 7	<u>(1:</u>	Whether any	demand is outs	tanding for	any pr	evious ye	ar (s)	3						Yes/ No
rails		If yes, please	provide the foll	owing detai	ils:									
H. Defails of Demand	la.	S No Assessment Year Demand Nature of I					of Der	mand Penalty imposed, if any						
	1.	Whether the fund or the institution has incurred any expenditure of religious nature? Yes/No												
ils of ious rses		If yes, please provide the following details:												
. Defails of Religious Expenses	la.		Total Income		E	xpenditu	e of R	Religi	ous N	lature		Perce	entage	
	Ţ,		income of the c									Yes/ No/ No	ot Applica	ble
	la.	If yes, please provide section under which exempt.												
eons	2.								t Applicable nts other than trusts)					
J. Miscellaneous	3.	Whether any application for approval under section 80G made by the applicant in the past has been rejected? Yes/ No									/ No			
J. Mi		If yes, then p	lease furnish the Order No	following d	etails:	0	ate o	f Orn	lor		1 ,	uthority whic	h nassad t	ha order
	3a.		Older No		ь				T v	TvT		tomonty wine	ii bassea ii	ile order
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1		_, son/ daug	hter of	here	eby de	eclare th	nat th	ne d	etail	s giver	n in the c	application of	are true o	and correc
		25 m 2 m m m m m m m m m m m m m m m m m	ge and belief.											
			ate forthwith			the ter	ms c	of the	e tru	ust/soc	iety/non	-profit comp	oany, or	in the rule
	100		ade at any tir			one white						Valantam atta	nl and th	at Lam
			naking this ap oplication and		n my c	capacity	as_					(designation	n) ana m	arram
Place:														
Date:														
				Signo	ature			_	_					
				Desig	gnatic	on				-				
	Address													

Attachments:

- 5. Self-certified copy of-
 - (a) the instrument/ document evidencing the creation or establishment of the fund or institution, being the applicant, as applicable;
 - (b) certificate of registration with Registrar of Companies/ Firms/ Societies/ Public Trusts etc, wherever applicable;
 - (c) 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;
 - (d) 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;
 - (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; 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 (vi) or sub-clause (via) of clause (23C) of section 10, as applicable.
- 6. Note on activities of the applicant.
- 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.