

¹[FORM NO. 10AB
(See rule ^{1a}[***] 11AA or 17A)

Application for registration or approval

Incorporation/ construction details	1	PAN	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td style="width: 10%;">A</td> <td style="width: 10%;">B</td> <td style="width: 10%;">C</td> <td style="width: 10%;">D</td> <td style="width: 10%;">E</td> <td style="width: 10%;">1</td> <td style="width: 10%;">2</td> <td style="width: 10%;">3</td> <td style="width: 10%;">4</td> <td style="width: 10%;">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="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; height: 20px;"></td> <td style="width: 50%; height: 20px;"></td> </tr> </table>										
	3	Nature of activities	Charitable <input style="width: 20px; height: 20px;" type="checkbox"/> Religious <input style="width: 20px; height: 20px;" type="checkbox"/> Religious cum charitable <input style="width: 20px; height: 20px;" type="checkbox"/>										
	4	Type of constitution	Trust <input style="width: 20px; height: 20px;" type="checkbox"/> Society <input style="width: 20px; height: 20px;" type="checkbox"/> Company <input style="width: 20px; height: 20px;" type="checkbox"/> Others <input style="width: 20px; height: 20px;" type="checkbox"/>										
	4a	Whether the applicant is established under an instrument?	Yes <input style="width: 20px; height: 20px;" type="checkbox"/> No <input style="width: 20px; height: 20px;" type="checkbox"/>										
	4b	Date of Incorporation Creation Registration	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td style="width: 12.5%;"> </td> <td style="width: 12.5%;"> </td> <td style="width: 12.5%;"> </td> <td style="width: 12.5%;"> </td> <td style="width: 12.5%;"> </td> <td style="width: 12.5%;"> </td> <td style="width: 12.5%;"> </td> <td style="width: 12.5%;"> </td> </tr> </table>										
4c	Registration or Incorporation Number	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td style="width: 12.5%;"> </td> <td style="width: 12.5%;"> </td> <td style="width: 12.5%;"> </td> <td style="width: 12.5%;"> </td> <td style="width: 12.5%;"> </td> <td style="width: 12.5%;"> </td> <td style="width: 12.5%;"> </td> <td style="width: 12.5%;"> </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 style="width: 20px; height: 20px;" type="checkbox"/> No <input style="width: 20px; height: 20px;" type="checkbox"/>											

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

^{1a}. Word and figure "2C or" omitted by the IT (Seventh Amdt.) Rules, 2024, w.r.e.f. **1-10-2024**.

Other registrations	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	☐				
Details of key papers	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
Details of key papers	9b	<i>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 per cent, or more) of such person as on the date of application:</i>								
		S.No	Name	Unique Identification Number	ID code	Address	Non-Individual person (as mentioned in row 9a) in which the beneficial ownership held	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								

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

	<table border="1"> <tr> <td>Name of the school/college/university/hospital/ yoga/institute/religious places/any other institution</td><td>Nature of activity</td><td>Address</td><td>Whether owned by applicant? (Yes/No)</td><td colspan="3">Person- in - charge</td></tr> <tr> <td></td><td></td><td></td><td></td><td>Name</td><td>Contact-Number</td><td>E-mail ID</td></tr> </table>	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
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				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 <table border="1"> <tr> <td>Nature of Business</td><td>Address of the business</td><td>Whether separate books of account maintained?</td></tr> <tr> <td></td><td></td><td>Yes/No</td></tr> </table>	Nature of Business	Address of the business	Whether separate books of account maintained?			Yes/No								
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 <table border="1"> <tr> <td>Whether the business is incidental to the attainment of the objectives of the trust or institution?</td><td>Nature of Business</td><td>Address of the business</td><td>Whether separate books of account maintained?</td></tr> <tr> <td>Yes/NO</td><td></td><td></td><td>YES/NO</td></tr> </table>	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						
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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) <table border="1"> <tr> <td>S.No.</td><td>IFS Code of the financial institution</td><td>Name of the financial institution</td><td>Account Number</td></tr> <tr> <td></td><td></td><td></td><td></td></tr> </table>	S.No.	IFS Code of the financial institution	Name of the financial institution	Account Number										
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 <table border="1"> <tr> <td>Address of the land or buildings</td><td>Size of land or buildings in square metres</td><td>Purchase consideration paid/payable</td><td>Stamp value at the time of acquisition</td><td>Mode of acquisition (Acquired/gifted)</td><td>Date of Acquisition</td></tr> <tr> <td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>	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								
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Assets and liabilities	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: <table border="1"> <thead> <tr> <th>S.No.</th><th>Total Receipts</th><th>Aggregate Receipts from the Activity(ies) referred above</th><th>Percentage to Total Receipts</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(ies) referred above	Percentage to Total Receipts	Remarks, if any					
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16	Has return of income been filed for the last assessment year for which the due date has expired			Yes ☐ No ☐												
The details in row 17 to 25 are to be provided as on date of application (amount in rupees):																
17	Corpus		18	Funds reserves and surplus other than corpus												
19	Long term liabilities		20	Other liabilities												
3[20a	Total Liabilities															
21	Land and Building		22	Other fixed assets												
23	Investments deposits made into one or more of the forms or modes specified in sub-section (5) of section 11															
24	Investments/deposits other than mentioned in row number 17 above															
25	Other assets															
3[25a	Total Assets															

Income details	4[26	Income received in three previous years immediately preceding the previous year in which application is made :					
		Previous 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 ☐	No ☐
	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	

⁵[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

(Applicable only for section code 4A)

I further undertake that I am applying for registration under the section code 4A having commenced activities on dd/mm/yyyy and also that no income or part thereof of the _____ (Name of the institution, trust or fund) having permanent account number (PAN) _____ has been excluded from the total income on account of applicability of sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 or section 11 or 12 for any previous year ending on or before the date of making this application on dd/mm/yyyy, at any time after the commencement of such activities.

Date:

Signature.]

⁴[Notes to fill Form No. 10AB]

1. The name, address and contact details, as per the database of the applicant, will be displayed on the screen.
2. 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

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

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

6[4A	Item (B) of sub-clause (vi) of clause (ac) of sub-section (1) of section 12A	04A]
5 to 12D	6a[***]	
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
6[14A	Sub-clause (B) of clause (iv) of first proviso to sub-section (5) of section 80G	14A]

3. If applicant selects code 13 or 14 in row 2 then option "religious" in row 3 (nature of activities) shall not be applicable.
4. 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.
5. 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
6. 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:

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6. Inserted by the IT (Eleventh Amdt.) Rules, 2023, w.e.f. **1-10-2023**.
 - 6a. Omitted by the IT (Seventh Amdt.) Rules, 2024, w.r.e.f. **1-10-2024**.

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 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:

- 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)

8. In rows 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
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	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:

- a.* School
- b.* College
- c.* University
- d.* Hospital
- e.* Yoga institute
- f.* religious places
- g.* any other institution

10. In row nos. 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 numbers 27a and 27b are to be filled.

12. The following documents are required to be attached:

- i.* where the applicant is created, is established, under an instrument, self-certified copy of the instrument;
- ii.* where the applicant is created, is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation of the applicant;
- iii.* 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;
- iv.* self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the applicant is registered under such Act;
- v.* 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;
- vi.* 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;

- vii.* 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;
- viii.* 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;
- ix.* 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;
- x.* 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
- xi.* note on the activities of the trust or institution or fund.]