

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 19th February, 2018

INCOME-TAX

G.S.R. 176(E).—In exercise of the powers conferred by clause (aa) and clause (ab) of sub-section (1) of section 12A read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. (1) These rules may be called the Income-tax (First Amendment) Rules, 2018.
(2) They shall come into force from the date of its publication in the Official Gazette.
2. In the Income-tax Rules, 1962 (hereafter referred to as the principal rules), in Part IV, for ‘rule 17A’, the following rule shall be substituted, namely:—

“Application for registration of charitable or religious trusts, etc.

17A (1). An application under clause (aa) or clause (ab) of sub-section (1) of section 12A for registration of a charitable or religious trust or institution shall be made in Form No. 10A and accompanied by the following documents, namely:—

- (a) where the trust is created, or the institution is established, under an instrument, self-certified copy of the instrument creating the trust or establishing the institution;
- (b) 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;
- (c) 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;
- (d) self-certified copy of the documents evidencing adoption or modification of the objects, if any;

- (e) where the trust or 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 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;
- (f) note on the activities of the trust or institution;
- (g) self-certified copy of existing order granting registration under section 12A or section 12AA, as the case may be; and
- (h) self-certified copy of order of rejection of application for grant of registration under section 12A or section 12AA, as the case may be, if any.
- (2) Form No. 10A 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. 10A 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 No. 10A and be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the said form so furnished.”
3. In the principal rules, in Appendix II, for the ‘Form No. 10A’, the following Form shall be substituted, namely:—

“FORM NO. 10A

(See rule 17A)

Application for registration of charitable or religious trust or institution under clause (aa) or clause (ab) of sub-section (1) of section 12A of the Income-tax Act, 1961

Basic Information	PAN	Name (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	State(Select)	Country(Select)

	Pin Code	Type of Trust/ Institution (Select) Charitable <input type="checkbox"/> Religious <input type="checkbox"/> Religious-cum-Charitable <input type="checkbox"/>			
	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			
Legal Status	Please specify whether the Trust/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 law under which the trust/institution is 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"/> others (please specify) _____				
In case of a Trust	Details of Author(s)/Founder(s)				
	S. No.	Name	PAN	Aadhaar No. (if allotted)	Address
In case of a Trust/Society/Company/Other Institutions	Details of Trustees/Office Bearers/Directors as on the date of filing of application				
	S. No.	Name	Designation	PAN	Aadhaar No. (if allotted)
Purpose	In case of Charitable and Religious cum Charitable trusts, please specify the objects of the Trust/Institution (Selection of at least one object is mandatory.):				
	<input type="checkbox"/> Religious		<input type="checkbox"/> Education		
	<input type="checkbox"/> Relief of the Poor		<input type="checkbox"/> Medical Relief		
	<input type="checkbox"/> Yoga		<input type="checkbox"/> Preservation of Monuments or Places or Objects of Artistic or Historic interest		
	<input type="checkbox"/> Preservation of Environment (including watersheds, forests and wildlife)				
	<input type="checkbox"/> Advancement of other objects of general public utility (Please specify)				
In case of application under section 12A(1)(ab)	5. Is this a case of registration under clause (ab) of sub-section (1) of section 12A :				Yes/No
	5a. If Yes, Please provide details of Existing Registration (attach a certified copy of relevant order):				
	Date of Registration	Effective Date	Registration No.	Designation of Registering Authority and Station	

		D	D	M	M	Y	Y	Y	Y										
	5b.	<i>Date of Modification of Objects</i>										D	D	M	M	Y	Y	Y	Y
MISCELLANEOUS	6.	<i>Whether the trust deed contains clause that the trust is irrevocable?</i>										<i>Yes/ No/ Not Applicable (in case of applicants other than trusts)</i>							
	7.	<i>Whether any application for registration made by the applicant in the past has been rejected?</i>										<i>Yes/No</i>							
	7a.	<i>If yes, then please furnish the following details:</i>																	
		<i>Order No.</i>					<i>Order date</i>					<i>Authority which passed the order</i>							
			D	D	M	M	Y	Y	Y	Y									
	8.	<i>Whether the applicant is registered under the FCRA, 2010?</i>										<i>Yes/No</i>							
	8a.	<i>If Yes, then please furnish the following details:</i>					<i>Registration No.</i>					<i>Date of Registration</i>							
											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	<ol style="list-style-type: none"> 1. Certified copy of the instrument under which the trust/institution was created/established, if applicable 2. Certified copy of the document evidencing the creation of the trust or the establishment of the institution, if applicable 3. Certified copy of registration with RoC/Registrar of Firms & Societies/Registrar of Public Trusts, whichever applicable 4. Certified copy of the documents evidencing adoption or modification of the objects, if any 5. Certified copy of the annual reports of the trust/institution for a maximum three immediately preceding financial years, if applicable 6. Note on activities 7. Certified copy of existing order granting registration under section 12A or section 12AA, if any. 	<ol style="list-style-type: none"> 8. Certified copy of order of rejection of application for grant of registration under section 12A or section 12AA, if any. 9. Any other (Please Specify)".
--------------------	--	--

[Notification No. 10/2018/F. No. 370142/14/2017-TPL]

NIRAJ KUMAR, Under Secy. (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 G.S.R. Number 1527(E), dated 20/12/2017.