

¹[FORM NO. 10AB
(See rule 2C or 11AA or 17A)
Application for registration or approval

| Incorporation/constitution details | 1 | PAN | | | | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td>A</td><td>B</td><td>C</td><td>D</td><td>E</td><td>1</td><td>2</td><td>3</td><td>4</td><td>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="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table> | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 3 | Nature of activities | | | | Charitable <input type="checkbox"/> Religious <input type="checkbox"/> Religious cum charitable <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 4 | Type of constitution | | | | Trust <input type="checkbox"/> Society <input type="checkbox"/> Company <input type="checkbox"/> Others <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 4a | Whether the applicant is established under an instrument? | | | | Yes <input type="checkbox"/> No <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 4b | Date of Incorporation/Creation/Registration | | | | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table> | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4c | Registration or Incorporation Number | | | | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 <input type="checkbox"/> No <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 7 | Whether the applicant is registered on DARPAN portal or under FCRA Act or any provision of Income-tax Act? | | | | Yes <input type="checkbox"/> No <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 7a | Relevant Law/Portal | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 7b | Registration No. | | | | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table> | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 7c | Date of Registration | | | | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table> | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 7d | Authority granting registration | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7e | Date from which registration is effective | | | | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8a | Whether any application for registration made by the applicant in the past has been rejected? | | | | Yes <input type="checkbox"/> No <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8b | Whether claiming exemption under clause 21 of section 10 of the Income-tax Act | | | | Yes <input type="checkbox"/> No <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Details of key persons | 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: <table border="1" style="display: inline-table; border-collapse: collapse; width: 100%;"> <tr> <th>S.No</th> <th>Name</th> <th>Relation</th> <th>Percentage of shareholding in case of shareholder</th> <th>Unique Identification Number</th> <th>ID code</th> <th>Address</th> <th>Mobile number</th> <th>E-mail address</th> </tr> <tr> <td style="height: 30px;"></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table> | | | | | | | | | | | | | | S.No | Name | Relation | Percentage of shareholding in case of shareholder | Unique Identification Number | ID code | Address | Mobile number | E-mail address | | | | | | | | | |
| | 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: <table border="1" style="display: inline-table; border-collapse: collapse; width: 100%;"> <tr> <th>S.No</th> <th>Name</th> <th>Unique Identification Number</th> <th>ID code</th> <th>Address</th> <th>Percentage of beneficial ownership</th> </tr> <tr> <td style="height: 30px;"></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table> | | | | | | | | | | | | | | S.No | Name | Unique Identification Number | ID code | Address | Percentage of beneficial ownership | | | | | | | | | | | | | |
| S.No | Name | Unique Identification Number | ID code | Address | Percentage of beneficial ownership | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Oper ation | 10 | Details of school/college/university/hospital/yoga institute/ religious places/any other institution being managed/controlled/administered/owned by the applicant | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

1. Inserted by the Income-tax (Sixth Amendment) Rules, 2021, w.e.f. **1-4-2021**.

| | | | | | | | | | |
|------------------------|---|--|--|--|--|---|---------------------|--------------------------|-----------------------------|
| | | 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 | |
| | 11 | If applicant has business undertaking as “property held under trust” within the meaning of section 11(4), then provide the following details | | | | | | | |
| | | 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 | | | | | | | |
| | | 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 | | | |
| | 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) | | | | | | | |
| | | 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 | | | | | | | |
| | | 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 | | |
| | | | | | | | | | |
| | 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: | | | | | | | |
| | | S.No. | Total Receipts | Aggregate Receipts from the Activity(ies) referred above | Percentage to Total Receipts | Remarks, if any | | | |
| | | | | | | | | | |
| Assets and liabilities | 16 | Has return of income been filed for the last assessment year for which the due date has expired | | | | | Yes | <input type="checkbox"/> | No <input type="checkbox"/> |
| | | 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 | | | | |
| | | | | | | | | | |
| | 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 | | | | | | | | |

| | | | | | | | |
|----------------------|-----|---|--|--|--|----------------------------|-------|
| Income details | 26 | 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 | 27a | Whether the fund or the institution has incurred any expenditure of religious nature | | | Yes <input type="checkbox"/> No <input type="checkbox"/> | | |
| | | 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 | |
| | | | | | | | |

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 _____

Instructions to fill Form No. 10AB

- The name, address and contact details, as per the database of the applicant, will be displayed on the screen.
- 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 |
| 5 | Clause (ii), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10) | 05 |
| 6 | Clause (ii), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10) | 06 |
| 7 | Clause (ii), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 10) | 07 |
| 8 | Clause (ii), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10) | 08 |
| 9 | Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10) | 09 |
| 10 | Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10) | 10 |
| 11 | Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 10) | 11 |
| 12 | Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10) | 12 |
| 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 |

- If applicant selects code 13 or 14 in row 2 then option "religious" in row 3 (nature of activities) shall not be applicable.
- 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.
- For the "objects of the applicant" in row number 5, any one or more of the following are to be selected:

- Religious
- Relief of poor
- Education
- Medical relief
- Yoga
- Preservation of Environment (including watersheds, forests and wildlife)
- Preservation of Monuments or Places or Objects of Artistic or Historic interest
- Advancement of any other objects of general public utility

- 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:

| 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 with 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:

- Author
- Founder
- Settlor
- Trustee
- Members of society
- Members of the Governing Council
- Director
- Shareholders holding 5% or more of shareholding
- Office Bearer (s)

8. In row 9a and 9b, in the column, unique identification number, the following should be filled:

- If PAN or Aadhar 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 |

- If neither PAN or Aadhar 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 no 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 number 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.]