F. No. 370142/14/2017-TPL
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
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New Delhi, Dated 17th October, 2017

Subject: Draft Notification of amendment of Rule 17A and Form 10A of the Income-tax Rules, 1962– comments and suggestions-reg.

Vide Finance Act, 2017, a new clause (ab) was inserted in sub-section (1) of section 12A the Income-tax Act, 1961 ('the Act') w.e.f 01.04.2018 to the effect that where a trust or an institution, which has been granted registration under sections 12A or 12AA of the Act has subsequently adopted or undertaken modification of the objects and such modification does not conform to the conditions of such registration, then such trust or institution shall be required to obtain registration again by making an application within a period of thirty days from the date of such adoption or modification of the objects.

2.   As per the Memorandum Related to Delegated Legislation laid on the floor of the Parliament along with the Finance Bill, 2017, the form and manner in which an application of registration u/s. 12(1)(ab) shall be made to the Principal Commissioner or Commissioner for registration of the trust or institution subsequent to modification of its objects, is required to be prescribed.

2.1   The rules for making an application for registration of charitable or religious trusts under section 12A of the Act are laid down under Rule 17A of the Income-tax Rules, 1962 ('the Rules'). As per the rules, the application, for registration of charitable or religious trusts under section 12A of the Act, is to be made in Form 10A.

3.   Accordingly, subsequent to the aforesaid amendment to the Act, Rule 17A and Form 10A are proposed to be amended. In this regard, a draft notification has been prepared and is as under:

"In the Income-tax Rules, 1962 (hereafter referred to as the Rules), in Part IV, for the existing 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 shall be 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 furnished under digital signature;

(ii)   through electronic verification code in a case not covered under sub-clause (i).

(3) Form No. 10A referred to in sub-rule (1), shall be verified by the person who is authorised to verify the return of income under section 140 of the Act, 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 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 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

<table>
<tr><td rowspan="6">Basic Information</td><td colspan="3">PAN</td><td colspan="3">Name (Auto populated)</td></tr>
<tr><td colspan="3">A | B | C | D | E | 1 | 2 | 3 | 4 | F</td><td colspan="3"></td></tr>
</table>

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 ☐ Religious ☐ Partly religious or partly charitable ☐		
	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)**
	○ constituted as Public Trust under _____ (please specify name of Act under which constituted as a Public Trust)
	○ 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)
	○ registered under section 8 of the Companies Act, 2013 (18 of 2013) or under section 25 of the Companies Act, 1956 (1 of 1956)
	○ others(please specify) _____

In case of a Trust

2. *Details of Author(s)/Founder(s)*

S. No	Name	PAN	Aadhaar No.	Address

In case of a Trust/ Society/Company

3. *Details of Trustees/Office Bearers/ Directors*

S.No	Name	Designation	PAN	Aadhaar No.	Address

Purpose

4.	Whether the Trust/Institution is established/created for the purpose of religious or charitable activity?	Religious/Charitable

	4a.	*If reply to (4) above is charitable, please specify the objects of the Trust/ Institution (Selection of at least one object is mandatory.)*	

☐ *Education*	☐ *Relief of the Poor*
☐ *Medical Relief*	☐ *Yoga*
☐ *Preservation of Monuments or Places or Objects of Artistic or Historic Interest*	☐ *Preservation of Environment (including watersheds, forests and wildlife)*
☐ *Advancement of other object(s) of general public utility (Please specify)*	

In case of application under section 12A(1)(ab)

5.	*Is this is 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.	*Date of Modification of Objects*	D	D	M	M	Y	Y	Y	Y

MISCELLANEOUS

6.	*Whether the trust deed contains clause that the trust is irrevocable?*	*Yes/ No/ Not Applicable (in case of applicants other than trusts)*
7.	*Whether any application for registration made by the applicant in the past has been rejected?*	*Yes/ No*
7a.	*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	

8.	*Whether the applicant is registered under the FCRA, 2010?*	*Yes/No*
8a.	*If Yes, then please furnish the following details:*	*Registration No.*	*Date of Registration*

						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	*1. Self-certified copy of the instrument under which the trust/institution was created/established, if applicable*	*8. Self-certified copy of order of rejection of application for grant of registration under section 12A or section 12AA, if any.*
	2. Self-certified copy of the document evidencing the creation of the trust or the establishment of the institution, if applicable	*9. Any other (Please Specify)"*
	3. Self-certified copy of registration with RoC/Registrar of Firms & Societies/Registrar of Public Trusts, whichever applicable	
	4. Self-certified copy of the documents evidencing adoption or modification of the objects, if any	
	5. Self-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. Self-certified copy of existing order granting registration under section 12A or section 12AA, if any.	

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5.   The comments and suggestions of stakeholders and general public on the above draft notification are invited. The comments and suggestions may be sent electronically by 27th October, 2017 at the email address, dirtpl1@nic.in.

(Niraj Kumar)
Under Secretary (TPL)-I
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