

¹[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

A. Details of Registered Office	PAN										Name of the Fund/Institution (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					PIN Code					State (Select)					Country (Select)				
	Office Phone No. with STD Code/ Mobile No. 1										Fax No. with STD Code/ Mobile No. 2														
	Email Address 1																								
	Email Address 2																								
B. Legal Status	Please specify whether the Fund/Institution is- (select any one)																								
	<ul style="list-style-type: none"> <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 the law under which 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"/> a University established by law <input type="radio"/> any other educational institution recognised by the Government or by any University established by law, or affiliated to any University established law. <input type="radio"/> An Institution financed wholly or in part by the Government or a local authority <input type="radio"/> A Regimental Fund or Non-Public Fund established by the Armed Forces of the Union for the welfare of the past and present members of such forces or their dependants <input type="radio"/> Others (please specify) _____ 																								
C. Purpose	Please select from the following (at least one):																								
	1.	<input type="checkbox"/> Relief of the poor	<input type="checkbox"/> Preservation of environment (including watersheds, forests and wildlife)																						
		<input type="checkbox"/> Education	<input type="checkbox"/> Preservation of monuments or places or objects of artistic or historic interest																						
		<input type="checkbox"/> Yoga	<input type="checkbox"/> Advancement of any other object of general public utility																						
		<input type="checkbox"/> Medical relief																							

1. Substituted by the Income-tax (6th Amendment) Rule, 2019, w.e.f. 5-11-2019.

	1a	<p>In case of "advancement of any other object of general public utility", please provide following:</p> <p>(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</p> <p>(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</p> <p>(ii) Details of receipts from such activity:</p> <table border="1"> <thead> <tr> <th>S. No.</th> <th>Total Receipts</th> <th>Aggregate Receipts from the Activity</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	Percentage to Total Receipts	Remarks, if any					
S. No.	Total Receipts	Aggregate Receipts from the Activity	Percentage to Total Receipts	Remarks, if any								

D. In case of a Trust	1.	Details of Author (s)/Founder (s)/Settlor (s):				
		S. No.	Name	PAN	Aadhaar No. (if allotted)	Address

E. In case of a Trust Society/ Com- pany Other Insti- tutions	1.	Details of Trustee (s)/Members of the Governing Council/Director (s)/ Office Bearer (s):					
		S. No.	Name	Designation	PAN	Aadhaar No. (if allotted)	Address

F. Exem- ption/ Exem- Appr- oval/ Regist- ration Details	1.	Please provide the relevant provision under which the income of the applicant would not be liable to inclusion in its total income (Drop Down to be provided in utility).			
	2.	Status of approval or registration of the fund or institution: <ul style="list-style-type: none"> ○ Approved under sub-clause (iv), (v), (vi) or (via) of clause (23C) of section 10 ○ Registered under section 12A/12AA ○ Applied for approval under sub-clause (iv), (v), (vi) or (via) of clause (23C) of section 10 ○ Applied for registration under section 12A/12AA 			
	2b.	S. No.	Section	Registration/ Application Number	Date of Registration/ Approval/Application

G. Details of Business	1.	Whether the applicant derives any income being profits and gains of business?			Yes/No
	1a.	If yes, please provide the nature of business.			Yes/No
	2.	Whether the applicant maintains separate books of account in respect of such business?			Yes/No
	3.	Whether the donations received are used, directly or indirectly, for the purposes of such business?			Yes/No
	4.	Whether the instrument under which the institution or fund is constituted, or the rules governing the institution or fund, contains any provision for the transfer or application at any time of the whole or any part of the income or assets of the institution or fund for any purpose other than a charitable purpose?			Yes/No
	5.	Whether institution or fund is expressed to be for the benefit of any particular religious community or caste?			Yes/No
	6.	Whether the institution or fund maintains regular accounts of its receipts and expenditure?			Yes/No
H.	1.	In case of "advancement of any other object of general public utility", please provide following:			Yes/No
Details of Demand	1a.	If yes, please provide the following details:			
		S. No.	Assessment Year	Demand	Nature of Demand
I.	1.	Whether the fund or the institution has incurred any expenditure of religious nature?			Yes/No
Details of Religious Expenses	1a.	If yes, please provide the following details:			
		S. No.	Assessment Year	Total Income	Expenditure of Religious Nature
J.					
Miscellaneous	1.	Whether the trust deed contains clause that the trust is irrevocable?		Yes/No/Not Applicable (in case of applicants other than trusts)	

	2	Details of, approval under sub-clause (iv), sub-clause (v), sub-clause (vi) or sub-clause (via) of clause (23C) of section 10, registration under section 12A or 12AA, rejection of application for approval/cancellation of approval under section 80G:					
		S. No.	Section/ Clause/ Sub-clause etc (Drop Down to be provided in utility)	Approval/ Registration/ Rejection of application for approval/ Cancellation of approval etc (Drop Down to be provided in utility)	Order No.	Order date	Authority issuing the order

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-

- (a) 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;
- (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) 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;
- (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 approval under section 80G, if any;
 - (g) order cancelling the registration granted under section 80G, if any; and
 - (h) application in case applied for approval under sub-clause (iv), sub-clause (v), sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 or for registration under section 12AA, as applicable.
2. Note on the activities of the applicant.
 3. Any other (please specify) .]