

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

NOTIFICATION

New Delhi, the 5th September, 2019

INCOME-TAX

S.O. 3215(E).—In exercise of the powers conferred by the first proviso to clause (23C) of sub-section (1) of section 10 and clause (vi) of sub-section (5) of section 80G 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. Short title and commencement. — (1) These rules may be called the Income-tax (6th Amendment) Rules, 2019.
(2) They shall come into force on the 5th November, 2019.
2. In the Income-tax Rules, 1962 (hereafter referred to as the principal rules), -
 - (i) for ‘rules 2C and 2CA’, the following rule shall be substituted, namely: —

“Application for the purpose of grant of approval for the exemption under sub-clause (iv), sub-clause (v), sub-clause (vi) and sub-clause (via) of clause (23C) of section 10.

2C. (1) The prescribed authority under sub-clause (iv), sub-clause (v), sub-clause (vi) and sub-clause (via) of clause (23C) of section 10 shall be the Principal Commissioner or Commissioner whom the Central Board of Direct Taxes may authorise to act in this behalf.

(2) An application for grant of approval for the exemption under sub-clause (iv), sub-clause (v), sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 to any fund or institution, any trust (including any other legal obligation) or institution, any university or other educational institution and any hospital or other institution (hereinafter referred to as ‘the applicant’) shall be made in Form No. 56 and shall be verified by the person who is authorised to verify the return of income under section 140, as applicable to the assessee.

(3) Form No. 56 shall be furnished electronically, —

- (i) under digital signature, if the return of income is required to be furnished under digital signature; or
- (ii) through electronic verification code in a case not covered under clause (i).

(4) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall lay down the data structure, standards and procedure of furnishing and verification of Form No. 56 and shall be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the said form so furnished.”.

- (ii) for ‘rule 11AA’, the following rule shall be substituted, namely: —

“Requirements for approval of an institution or fund under section 80G.

11AA (1) For approval under clause (vi) of sub-section (5) of section 80G, the institution or fund (hereinafter referred to as ‘the applicant’) shall be required to file application in Form No 10G, which shall be verified by the person who is authorised to verify the return of income under section 140, as applicable to the assessee.

(2) Form No 10G shall be furnished electronically, —

- (i) under digital signature, if the return of income is required to be furnished under digital signature; or
- (ii) through electronic verification code in a case not covered under clause (i).

(3) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall lay down the data structure, standards and procedure of furnishing and verification of Form

No. 10G and shall be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the said form so furnished.

(4) The Principal Commissioner or Commissioner may call for such further documents or information from applicant or cause such inquiries to be made as he may deem necessary in order to satisfy himself about the genuineness of the activities of the applicant.

(5) Where the Principal Commissioner or Commissioner is satisfied that all the conditions laid down in clauses (i) to (v) of sub-section (5) of section 80G are fulfilled by the applicant, he shall record such satisfaction in writing and grant approval under clause (vi) of sub-section (5) of section 80G.

(6) Where the Principal Commissioner or Commissioner is satisfied that one or more of the conditions laid down in clauses (i) to (v) of sub-section (5) of section 80G are not fulfilled, he shall record the reasons in writing and reject the application for approval after giving the applicant an opportunity of being heard.

(7) The order granting approval under clause (vi) of sub-section (5) of section 80G or rejecting the application shall be passed within the period of six months from the end of the month in which such application was received.”.

3. In the principal rules, in Appendix II, -

(i) for 'Form 10G', the following Form shall be substituted, namely: —

“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)																							
	<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																									

		In case of “advancement of any other object of general public utility”, please provide following:					
	1a.	(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		
		(ii) Details of receipts from such activity:					
		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/ Company/ Other Institutions	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. Exemption/ Approval/ Registration 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: <input type="radio"/> Approved under sub-clause (iv), (v), (vi) or (via) of clause (23C) of section 10 <input type="radio"/> Registered under section 12A/ 12AA <input type="radio"/> Applied for approval under sub-clause (iv), (v), (vi) or (via) of clause (23C) of section 10 <input type="radio"/> 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.					
	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	
H. Details of Demand	6.	Whether the institution or fund maintains regular accounts of its receipts and expenditure?				Yes/ No	
	1.	Whether any demand is outstanding for any assessment year (s)?				Yes/ No	
I. Details of Religious Expenses	1a.	If yes, please provide the following details:					
		S. No.	Assessment Year	Demand	Nature of Demand	Penalty imposed, if any	
J. Miscellaneous	1.	Whether the fund or the institution has incurred any expenditure of religious nature?				Yes/No	
	1a.	If yes, please provide the following details:					
		S. No.	Assessment Year	Total Income	Expenditure of Religious Nature	Percentage to Total Income	
	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:							Authority issuing the order				
	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							
					D	D	M		M	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-
 - (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) _____.”;

(ii) for 'Form No 56', the following Form shall be substituted, namely: —

“FORM No. 56**(See rule 2C)**

Application for grant of the exemption under sub-clauses (iv), (v), (vi) and (via) of clause (23C) of section 10 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																												
	clause under which	Please specify the relevant sub-clause- (select any one) <input type="radio"/> Sub-clause (iv) of clause (23C) of section 10 (fund or institution) <input type="radio"/> Sub-clause (v) of clause (23C) of section 10 (trust including any other obligation or institution) <input type="radio"/> Sub-clause (vi) of clause (23C) of section 10 (university or other educational institution) <input type="radio"/> Sub-clause (via) of clause (23C) of section 10 (hospital or other institution)																											
	C. Legal Status	Please specify whether the Fund/ 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 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"/> Others (please specify) _____																											
D. Purpose	1. Purpose [auto select depending on sub-clause under which applying except under sub-clause (v)]: <input type="radio"/> Charitable purposes [sub-clause (iv)] <input type="radio"/> Wholly for public religious purposes [sub-clause (v)] <input type="radio"/> Wholly for public religious and charitable purposes [sub-clause (v)] <input type="radio"/> Educational purposes [sub-clause (vi)] <input type="radio"/> Philanthropic purposes [sub-clause (via)]																												
	1a. In case of charitable or wholly for public religious and charitable purposes, please select (at least one): <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																												
	1b. In case of “advancement of any other object of general public utility”, please provide following: (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 (ii) Details of receipts from such activity: <table border="1" style="width: 100%; margin-top: 5px;"> <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																									
E. In case of a Trust	1. Details of Author (s)/ Founder (s)/ Settlor (s):																												
	S. No.	Name					PAN					Aadhaar No. (if allotted)					Address												

Trust/ Society/ Company/ Other	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							
G. Details of office etc.	1.	Please provide the details of Head Office, branches etc:												
		S. No.	Place	Head Office/ Branch etc	Address	City	State	PIN	Person-in-charge					
H. Details of Activities	1.	Details of activities:												
		S. No.	Address	Nature (Site/ Project etc)	City	State	PIN	Person-in-charge			Nature of Activity			
Details of Business	1.	Whether the applicant is carrying any business?									Yes/No			
	2.	If yes, please provide the details/ nature of business.												
	3.	Is the business incidental to the purposes of the applicant?									Yes/No			
J. Details of Demand	4.	Whether any demand is outstanding for any assessment year (s)?									Yes/No			
	5.	If yes, please provide the following details:												
K. Details of Income & Contributions	1.	S. No.	Assessment Year	Demand			Nature of Demand			Penalty imposed, if any				
L. Details of investments	1.	Details of Income of the previous year from which grant of approval for exemption [#] :												
		S. No.	F Y	Total Income					Amount accumulated	Amount of donation under section 115BBC (if any)				
				Voluntary contribution		Others		Total						
			Cash	Kind	Total	Cash	Kind	Total						
M. Miscellaneous	1.	Whether the trust deed contains clause that the trust is irrevocable?									Yes/ No			
	2.	Details of, approval/ cancellation of approval/ rejection of application for approval under sub-clause (iv), sub-clause (v), sub-clause (vi) or sub-clause (via) of clause (23C) of section 10, registration/ cancellation of registration/ rejection of application for registration under section 12A or 12AA, approval under section 80G:												
		S. No.	Section/ Clause/ Sub-Clause etc (Drop Down to be provided in utility)	Approval/ Registration/ Cancellation/ Application for approval or registration/ Rejection of application for approval or registration etc (Drop Down to be provided in utility)			Order No	Order date				Authority issuing the order		
							D	D	M	M	Y	Y	Y	Y
	3.	Whether the applicant is registered under the FCRA, 2010?									Yes/ No			

3a.	If yes, please provide the following details:					
	(i) Details of registration:					
	Registration No.			Date of registration		
(ii) Details of amount received in last three financial years including the previous year (if applying after the end of the previous year) for which application is being made:						
S. No.	Financial Years	Country	Currency	Amount (in foreign currency)	Amount (in Rupees)	

in case the application is made before the expiry of the previous year from which approval is sought, the details may be provided for the part previous year as on the last date preceding the month in which application is being made.

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.

I hereby declare that the applicant, being the university or other educational institution exists solely for educational purposes and not for purposes of profit, other than those mentioned in sub-clause (iiiab) or sub-clause (iiid) of clause (23C) of Section 10 of the Income-tax Act, 1961.*

I hereby declare that the applicant, being the hospital or other institution, is for the reception and treatment of persons suffering from illness or mental defectiveness or for the reception and treatment of persons during convalescence or of persons requiring medical attention or rehabilitation, and exists solely for philanthropic purposes and not for purposes of profit, other than those mentioned in sub-clause (iiiac) or sub-clause (iiiie) of clause (23C) of Section 10 of the Income-tax Act, 1961.*

* Auto provided on the basis of sub-clause under which application is made.

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, trust, university or other educational institutions, hospital or other institutions, 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) approval granted under sub-clause (iv), sub-clause (v), sub-clause (vi) or sub-clause (via) of clause (23C) of section 10, if any;
 - (e) order for cancelling the approval granted under sub-clause (iv), sub-clause (v), sub-clause (vi) or sub-clause (via) of clause (23C) of section 10, if any;
 - (f) order rejecting the application made earlier for grant of approval under sub-clause (iv), sub-clause (v), sub-clause (vi) or sub-clause (via) of clause (23C) of section 10, if any;

- (g) order granting registration under section 12A or section 12AA, as the case may be, if any;
 - (h) order cancelling the registration granted under section 12A or section 12AA, if any;
 - (i) order rejecting the application for grant of registration under section 12A or section 12AA, as the case may be, if any;
 - (j) where the applicant has been granted approval under section 80G, self-certified copy of the order granting approval under section 80G; and
 - (k) application in case applied for registration under section 12AA or for approval under section 80G, as applicable.
2. Note on the activities of the applicant.
 3. Any other (Please specify) _____.”
- (iii) Form No. 56D shall be omitted.

[Notification No. 60 /2019/ F. No. 370142/14/2018-TPL]

NIRAJ KUMAR, Dy. Secy. (Tax Policy & Legislation Division)

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 last amended *vide* notification number G.S.R No. 614(E) dated the 30th August, 2019.