Application for registration of the trust or institution U/S 12A in Form 10A or 10AB of The Income Tax, Act 1961.

A new clause (ac) has been inserted in subsection (1) of section 12A w.e.f. 01.04.2021 which states that notwithstanding anything contained in clauses (a) to (ab), the person in receipt of the income who wants to claim benefit of section 11 & 12 is to made an application in the prescribed form (10A or 10AB) and manner to the Principal Commissioner or Commissioner, for registration of the trust or institution.

Accordingly, all cases where trust, societies or institutions have existing registration under section 12AA need to apply for registration under section 12AB online by 30.06.2021 by filing form 10A. Please note validity of registration will be for 5 years in all cases except in case of Provisional Registration where validity will be for 3 years only.

The Applicant needs to provide details of Income & Expenditure of Religious Activity and details related to Assets & Liabilities and Income as on the date of application.

In case if applicant is already registered u/s 12AA and have filed ITR of last assessment year, above Asset & Liabilities and Income detail is not mandatory.

The application from 10A (or 10AB as the case may be) shall be accompanied by the following documents, as required by Form Nos. 10A or 10AB, as the case may be, namely:

SL. NO.	PARTICULARS OF DOCUMENTS	STATUS OF DOCUMENTS
1	Self-certified copy of Registration Certificate of Society/Trust/Section 8 Company as the case may be.	
2	Self-certified copy of the By-laws and MOA of the Society/ Trust Deed/ MOA & AOA of Section 8 Company as the case may be.	
3	Self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010, if the applicant is registered under such Act;	
4	Self-certified copy of existing order granting registration under section 12A or section 12AA or section;	
5	Self-certified copy of the Audit Report and Audited Financial Statements for Last **three years immediately preceding financial years** in which the application is made.	
6	Self-certified copy of the Income Tax Return i.e. ***(ITR-V and Form ITR-7/ITR-5)*** for Last **three years immediately preceding financial years** in which the application is made.	
7	Self-certified copy of the annual reports of the society evidencing the charitable work done for the previous three years.	
8	Where the income of the applicant includes profits and gains of business as per the provisions of subsection (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;	
9	Contact No., and E-mail Id's of the Author/Founder/ Settlor/Trustee/ Member of society/Member of the Governing Council / Office Bearer.	
10	Self-certified copy of the documents evidencing adoption or modification of the objects;	
11	Note on the activities of the applicant, on the Letter Head of the Applicant.	
12	The detail working and note on Income & Expenditure of Religious Activity done by the society.	
13	Detail of PAN and Aadhaar number of Author/Founder/ Settlor/Trustee/ Member of society/Member of the Governing Council / Office Bearer (***Along with the self-certified copy of the documents***)	
14	Detail of registration on DARPAN Portal or under FCRA Act.	
15	Digital Signatures of the authorized person.	
16	Details related to Assets & Liabilities and Income as on the date of application.	