

F No 370142/14/2018-TPL
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

Room No 147B-II, North Block
New Delhi, dated October 29, 2018

Subject: Amendment of Rules 2C, 2CA and 11AA and Form Nos 10G, 56 and 56G of the Income-tax Rules, 1962-draft notification for inputs from the stakeholders and the general public - reg.

Currently, for grant of approval under sub-clauses (iv) and (v) of clause (23C) of section 10 of the Income-tax Act, 1961 (the Act), for exemption of income received by any person on behalf of any other fund or institution established for charitable purposes, any trust (including any other legal obligation) or institution wholly for public religious purposes or wholly for public religious and charitable purposes, rule 2C of the Income-tax Rules, 1962 (the Rules) provide for filing of application manually in Form No 56 to the Principal Commissioner or the Commissioner.

2. Similarly, for grant of approval under sub-clauses (vi) and (via) of clause (23C) of section 10 of the Act, for exemption of income received by any person on behalf of any university or other educational institution existing solely for educational purposes and not for purposes of profit, and any hospital or other institution 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, existing solely for philanthropic purposes and not for purposes of profit, rule 2CA of the Rules provide for filing of application manually in Form No 56D to the Principal Commissioner or the Commissioner.

3. Further, rule 11AA of the Rules provide for filing of application manually in Form No 10G for grant of approval under clause (vi) of sub-section (5) of section 80G for deduction in respect of donations to any other fund or any institution to which section 80G applies.

4. In view of the digital advancement that the Government in general, and the Income-tax Department in particular, have made, it is imperative that manual filing of these applications should be done away with so as to ensure not only faster processing of the same but also reduce interface between the Department and the applicant.

5. Further, as these rules and forms were notified long ago, there is also a need to rationalise them to align with the requirements of the present times.

6. In view of the above, these rules and forms are proposed to be amended by way of substituting,-

- (a) rules 2C and 2CA with a new rule 2C and rule 11AA with new rule 11AA; and
- (b) Form No 56 and 56D with a new Form No 56 and Form No 10G with a new Form 10G.

7. The draft notification proposing the above amendments is enclosed and it is requested from the **stakeholders and general public to provide inputs electronically at the email address, ustpl1@nic.in, latest by November 12, 2018.**

Encl: As above.


29.10.2018
(Niraj Kumar)
Under Secretary (TPL)-I
Tel No: 011-2309 5468
E-mail: ustpl1@nic.in

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION

New Delhi, October, 2018

INCOME-TAX

SO (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. (1) These rules may be called the Income-tax (...th Amendment) Rules, 2018.
(2) They shall come into force from the date of its publication in the Official Gazette.
2. In the Income-tax Rules, 1962 (hereafter referred to as the principal rules), in Part IV,-
(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-clauses (iv), (v), (vi) and (via) of clause (23C) of section 10.

2C. (1) The prescribed authority under sub-clauses (iv), (v), (vi) and (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) and sub-clause (via) of clause (23C) of section 10 to any other 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 'the applicant') shall be made in Form No. 56 and accompanied by the following documents, namely:—

- (a) where the applicant is created, or is established, under an instrument, self-certified copy of the instrument creating or establishing it;
- (b) where the applicant is created, or is established, otherwise than under an instrument, self-certified copy of the document evidencing its creation, or establishment;
- (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) where the applicant has been in existence during any year or years prior to the financial year in which the application is made, self-certified copies of its 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;

- (e) where the applicant has been granted approval under section 80G, self-certified copy of the order granting approval under section 80G;
- (f) self-certified copy of existing order granting registration under section 12A or section 12AA, as the case may be, if any;
- (g) self-certified copy of order rejecting the application for grant of registration under section 12A or section 12AA, as the case may be, if any;
- (h) note on the activities of the applicant; and
- (i) copy of application in case applied for registration under section 12AA or for approval under section 80G, as applicable.

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

(4) Form No. 56 shall be verified by the person who is authorised to verify the return of income under section 140, as applicable to the assessee.

(5) 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 No. 56 and 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 'the applicant') shall be required to file application in Form No 10G, accompanied by the following documents, namely:—

- (a) where the applicant is created, or is established, under an instrument, self-certified copy of the instrument creating or establishing it;
- (b) where the applicant is created, or is established, otherwise than under an instrument, self-certified copy of the document evidencing its creation, or establishment;
- (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) where the applicant has been in existence during any year or years prior to the financial year in which the application is made, self-certified copies of its 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;
- (e) self-certified copy of order granting registration under section 12A or section 12AA, as the case may be;
- (f) self-certified copy of 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;

- (g) self-certified copy of order rejecting the application for grant of approval under section 80G, if any;
- (h) note on the activities of the applicant; and
- (i) copy of application in case applied for registration under section 12AA or for approval under sub-clause (iv), sub-clause (v), sub-clause (vi) or sub-clause (via) of clause (23C) of section 10, as applicable.

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

(3) Form No. 10G shall be verified by the person who is authorised to verify the return of income under section 140, 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 10G and be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the said form so furnished.

(5) 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.

(6) 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.

(7) 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.

(8) 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 'Forms Nos. 56 and 56D', 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)				
	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														

B.	Sub-clause under which applying	<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) <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 (select only one depending on sub-clause under which applying): <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Charitable purposes [sub-clause (iv)] <input type="checkbox"/> Wholly for public religious purposes [sub-clause (v)] <input type="checkbox"/> Wholly for public religious and charitable purposes [sub-clause (vi)] </div> <div> <input type="checkbox"/> Educational purposes [sub-clause (vi)] <input type="checkbox"/> Philanthropic purposes [sub-clause (via)] </div> </div> 1a. In case of charitable or wholly for public religious and charitable purposes, please select (at least one): <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Relief of the poor <input type="checkbox"/> Education <input type="checkbox"/> Yoga <input type="checkbox"/> Medical relief </div> <div> <input type="checkbox"/> Preservation of environment (including watersheds, forests and wildlife) <input type="checkbox"/> Preservation of monuments or places or objects of artistic or historic interest <input type="checkbox"/> Advancement of any other object of general public utility </div> </div> 1b. In case of "advancement of any other object of general public utility", please provide following: <div style="display: flex; justify-content: space-between;"> <div> (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? </div> <div>Yes/ No</div> </div> <div style="display: flex; justify-content: space-between;"> <div> (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 </div> <div>Yes/ No</div> </div> <div style="display: flex; justify-content: space-between;"> <div> (ii) Details of receipts from such activity: <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th>S No</th><th>Total Receipts</th><th>Aggregate Receipts from the Activity</th><th>Percentage</th><th>Remarks, if any</th></tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table> </div> </div>	S No	Total Receipts	Aggregate Receipts from the Activity	Percentage	Remarks, if any																														
S No	Total Receipts	Aggregate Receipts from the Activity	Percentage	Remarks, if any																																	
E.	In case of a Trust of a Trust	1. Details of Author (s)/ Founder (s)/ Settlor (s): <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S No</th><th>Name</th><th>PAN</th><th>Aadhaar No. (if allotted)</th><th>Address</th></tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	S No	Name	PAN	Aadhaar No. (if allotted)	Address																														
S No	Name	PAN	Aadhaar No. (if allotted)	Address																																	
F.	In case of a Trust/ Society/ Company/	1. Details of Trustee (s)/ Members of the Governing Council/ Director (s)/ Office Bearer (s): <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S.No</th><th>Name</th><th>Designation</th><th>PAN</th><th>Aadhaar No. (if allotted)</th><th>Address</th></tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	S.No	Name	Designation	PAN	Aadhaar No. (if allotted)	Address																													
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G.	Details of office etc.	1. Please provide the details of Head Office, branches etc: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S No</th><th>Place</th><th>Head Office/ Branch etc</th><th>Address</th><th>City</th><th>State</th><th>PIN</th><th colspan="3">Person-in-charge</th></tr> <tr> <th> </th><th> </th><th> </th><th> </th><th> </th><th> </th><th> </th><th>Name</th><th>Contact Number</th><th>E-mail ID</th></tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	S No	Place	Head Office/ Branch etc	Address	City	State	PIN	Person-in-charge										Name	Contact Number	E-mail ID															
S No	Place	Head Office/ Branch etc	Address	City	State	PIN	Person-in-charge																														
							Name	Contact Number	E-mail ID																												
H.	Details of Activities	1. Details of activities: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">S No</th><th rowspan="2">Address</th><th rowspan="2">Nature (Site/ Project etc)</th><th rowspan="2">City</th><th rowspan="2">State</th><th rowspan="2">PIN</th><th colspan="3">Person-in-charge</th><th rowspan="2">Nature of Activity</th></tr> <tr> <th>Name</th><th>Contact Number</th><th>E-mail ID</th></tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	S No	Address	Nature (Site/ Project etc)	City	State	PIN	Person-in-charge			Nature of Activity	Name	Contact Number	E-mail ID																						
S No	Address	Nature (Site/ Project etc)							City	State	PIN		Person-in-charge			Nature of Activity																					
			Name	Contact Number	E-mail ID																																
I.	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 4. Whether any demand is outstanding for any previous year (s)? Yes/No																																			
J.	Details of Demand	5. If yes, please provide the following details: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S No</th><th>Assessment Year</th><th>Demand</th><th>Nature of Demand</th><th>Penalty imposed, if any</th></tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	S No	Assessment Year	Demand	Nature of Demand	Penalty imposed, if any																														
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K.	Details of Income & Contributions	1. Details of Income of the previous year from which grant of approval for exemption is sought#: <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th rowspan="3">S No</th><th rowspan="3">FY</th><th colspan="6">Total Income</th><th rowspan="3">Amount accumulated</th><th rowspan="3">Amount of donation under section 115BBC (if any)</th></tr> <tr> <th colspan="3">Voluntary contribution</th><th colspan="3">Others</th><th>Total</th></tr> <tr> <th>Cash</th><th>Kind</th><th>Total</th><th>Cash</th><th>Kind</th><th>Total</th><th> </th></tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	S No	FY	Total Income						Amount accumulated	Amount of donation under section 115BBC (if any)	Voluntary contribution			Others			Total	Cash	Kind	Total	Cash	Kind	Total												
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		Voluntary contribution			Others					Total																											
		Cash	Kind	Total	Cash	Kind	Total																														

L. Details of investments	1.	Modes specified under sub-section (5) of section 11#:								
		S No	Mode	Details of investments	Amount of investment	Income from investment				
L. Details of investments	2.	Any other mode#:								
		S No	Mode	Details of investments	Amount of investment	Income from investment				
M. Miscellaneous	1.	Whether the trust deed contains clause that the trust is irrevocable?					Yes/ No			
	2.	Whether any application, made by the applicant for approval in the past, has been rejected?					Yes/ No			
	2a.	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
	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.

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 (iiic) or sub-clause (iiie) of clause (23C) of Section 10 of the Income-tax Act, 1961.*

* Delete if not applicable.

Place:

Date:

Signature

Designation

Address

Attachments:

1. Certified copy of-

- 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;
- certificate of registration with Registrar of Companies/ Firms/ Societies/ Public Trusts etc, wherever applicable;
- 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;

F. Registration/ Approval Details	1.	Status of registration or approval of the fund or institution: <input type="radio"/> Registered under section 12A/ 12AA <input type="radio"/> Approved under clause (23C) of section 10 <input type="radio"/> Applied for registration under section 12A/ 12AA <input type="radio"/> Applied for approval under clause (23C) of section 10								
	1b.	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 previous 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:								
		Total Income	Expenditure of Religious Nature			Percentage				
J. Miscellaneous	2.	Whether the trust deed contains clause that the trust is irrevocable?					Yes/ No/ Not Applicable (in case of applicants other than trusts)			
	3.	Whether any application for approval under section 80G made by the applicant in the past has been rejected?					Yes/ No			
	3a.	If yes, then please furnish the following details:								
		Order No	Date of Order			Authority which passed the order				
			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:

5. Self-certified copy of-

- the instrument/ document evidencing the creation or establishment of the fund or institution, being the applicant, as applicable;
- certificate of registration with Registrar of Companies/ Firms/ Societies/ Public Trusts etc, wherever applicable;
- memorandum of association, articles of association, trust deed, rules/ regulations of the trust or institution and those of other institutions like schools, hospitals, etc., managed by the trust or institution, as applicable;
- accounts and balance sheet for the preceding three assessment years or since inception (whichever is less), along with audited report if required under the relevant laws and a note on the activities as reflected in the accounts of and the annual reports with special reference to the appropriation of income towards purposes of the trust, if applicable;
- order granting registration under section 12A or section 12AA, as the case may be, if any;

- (f) 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; and
 - (a) order rejecting the application for grant of approval under section 80G, if any.
 - (b) 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;
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 - (g) order rejecting the application for grant of approval under section 80G, if any; and
 - (h) application in case applied for registration under section 12AA or for approval under sub-clause (iv), sub-clause (v), sub-clause (vi) or sub-clause (via) of clause (23C) of section 10, as applicable.
6. Note on activities of the applicant.
7. Any other (Please specify)_____."

[Notification No. /2018/ F. No. 370133/16/2018-TPL]

(Niraj Kumar)

Under Secretary (Tax Policy and Legislation)

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 were last amended vide notification number, dated,, 2018.