# 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 Incometax 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.

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(Niraj Kumar) (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 provise to clause (23C) of subsection (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 (...<sup>th</sup> 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), subclause (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, selfcertified 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, selfcertified 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, selfcertified 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,-

- 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 Form10G 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

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	1.	Whether the trust deed contains clause that the trust is irrevocable?         Yes/N														
	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:														
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# 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 (iiiad) 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 (iliac) or sub-clause (iliae) 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-
  - (a) the instrument/ document evidencing the creation or establishment of the fund or institution, trust, university or other educations 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) where the applicant has been granted approval under section 80G, self-certified copy of the order granting approval under section 80G;
- (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 registration under section 12A or section 12AA, as the case may be, if any; and
- (g) application in case applied for registration under section 12AA or for approval under section 80G, as applicable.
- 2. Note on activities of the applicant.
- 3.
- 4. Any other (Please specify)\_\_\_\_\_
- (ii) 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

pa	PAN         Name of the Fund/ Institution (Auto populated)           A         B         C         D         E         1         2         3         4         F														
gister		Door / Blo		Name of Pren	nises / Build	ling / Ville	age	Road	/ Street	Post Office					
s of Rec Office	Area / Locality			Town/City/D	PIN	Code		State(Select)	Country(Select)						
A. Details of Registered Office				ng Trustee/ Chain person by whatev					ing Trustee/ Chairm on by whatever nam	an/Managing Director/ ne called					
4		_	1-1		20										
	1.1.1	Please specify whether the Fund/ Institution is- (select any one)  C constituted as Public Trust under													
tus		O 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)													
B. Legal Status		O registered under section 8 of the Companies Act, 2013 (18 of 2013) or under section 25 of the Companies Act, 1956 (1 of 1956)													
B. Le		<ul> <li>a University established by law</li> <li>any other educational institution recognised by the Government or by any University established by law, or affiliated to any University established law.</li> </ul>													
	0	University established law. O An Institution financed wholly or in part by the Government or a local authority													
	<ul> <li>An institution induced wholly of in part by the Government of a local authority</li> <li>A Regimental Fund or Non-Public Fund established by the Armed Forces of the Union for the welfare of the past and presen members of such forces or their dependants</li> </ul>														
	б.	Please select from the following (at least one):         Relief of the poor         Education         Yoga         Medical relief													
C. Purpose	1a.	In case (i) (ii) (ii)	<ul> <li>business, or any activity of rendering any service in relation to any trade, c business, for a cess or fee or any other consideration?</li> <li>(ii) Whether the activity is undertaken in the course of actual carrying out of s of any other object of general public utility; and</li> </ul>						le, commerce or de, commerce or	Yes/ No nent Yes/ No					
			S NO	Total Receipts	Aggreg	gate Rec	eipts from the	e Activity	Percentage	Remarks, if any					
_	_		-												
D. In case of a Trust	1.	Details S. No		(s)/ Founder (s)/ S Name	ettlor (s):		PAN	Aadha	Aadhaar No. (if allotted) Address						
-		Details	of Trustee	(s)/ Members of t	he Governi	ing Coun	cil/ Director (	s)/ Office B	Bearer (s):						
E. III. Cuse of a Trust/ Society/ Company/ Other Institutions	1.	S.No		Name	Desig	nation	PAN	A	adhaar No. (ìf allott	liotted) Address					
Tru	1	10					2.5								

1.1		Status of reg	istration or appro	val of the fu	nd or i	nstit	ution	2							
n/ ails	1.	O Registered under section 12A/ 12AA													
Def		O Approved under clause (23C) of section 10													
yal		O Applied for registration under section 12A/ 12AA													
F, Registration/ Approval Details		O Applied for approval under clause (23C) of section 10													
AA	1b,	S No	Section	Registrat	tion/ A	ppli	catic	n Nu	mbe	r	20	Date	of Regis	tration/ Approval/ Ap	plication
	1.	Whether the applicant derives any income being profits and gains of business?													
20	Ja.	If yes, please provide the nature of business.													
sines	2.	Whether the applicant maintains separate books of account in respect of such business?													Yes/No
f Bus	3.	Whether the	donations receiv	ed are used	d, direc	tly c	or inc	lirect	y, fo	the p	ourpo	ses of	f such b	usiness?	Yes/No
G. Details of Business	4.	Whether the donations received are used, directly or indirectly, for the purposes of such business?           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
0	5.													Yes/No	
	6.	Whether the institution or fund maintains regular accounts of its receipts and expenditure?											Yes/ No		
to p	<u>_</u> 1	Whether any demand is outstanding for any previous year (s)?												Yes/ No	
hails		If yes, please provide the following details:													
H. Defails of Demand	1a.	S NO	Assessment Year	-	Demai	nd		-	N	ature	of De	eman	d	Penalty imposed, i	fany
	1.	Whether the fund or the institution has incurred any expenditure of religious nature?         Yes/No													
ils of ous ises		If yes, please provide the following details:													
I. Details of Religious Expenses	la.		Total Income		Ex	pen	nditur	e of F	Religi	ous N	ature		-	Percentage	-
							_	_			-	_			1.1
	1.	Whether the income of the applicant is exempt? Yes/ No/ Not Applica											able		
s	1a.	If yes, please provide section under which exempt. Yes/ No/ Not Applicab										ble			
leot	2.	Whether the trust deed contains clause that the trust is irrevocable? (in case of applicants other the													
J. Miscellaneous	3.		the past has bee			sea	ction	80G	mo	ide b	y the	9		Yes/ No	
I. WI	10.00	If yes, then p	please furnish the	following de	etails:	_	-		10	1			1	No. 31 contrato provident	the ordet
1	3a.		Order No				_	ate o		ler			AL	thority which passed	ine order
				1	DI	D	M	М	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.

D	$\sim$	~	0	
P	ıч	c	c	

Date:

Signature

1.1.1.1.1

Designation Address

#### Attachments:

- 5. Self-certified copy of-
  - (a) the instrument/ document evidencing the creation or establishment of the fund or institution, being the applicant, as applicable;
  - (b) certificate of registration with Registrar of Companies/ Firms/ Societies/ Public Trusts etc, wherever applicable;
  - (c) 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;
  - (d) 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;

(e) 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;
- (c) certificate of registration with Registrar of Companies/ Firms/ Societies/ Public Trusts etc, wherever applicable;
- (d) 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) 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;
- (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.
- 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 26<sup>th</sup> March, 1962 and were last amended vide notification number ...., dated ...., 2018.