

Guide to Form No. 105 - Application for Regular Registration or Regular Approval and Form No. 107: -

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This is the **second form** prescribed under the Income Tax Rules, 2025, **for the registered Non-Profit Organisations** in relation to the **Regular Registration** under section 332 **or Regular Approval** under section 133[1] [b] [ii] or section 354.

It is interesting to note that a **single form** is to be used for **one or both the options** - the Regular registration and a regular approval.

This is **against the earlier practice** of making **two separate applications** for the registration and an approval.

This is really a **welcome step reducing the workload** of the applicants, consultants and the Income-Tax Department.

As per **note No. 04 to form No. 104**, that form is to be used only if **[a] the activities of the applicant trust are not commenced 'on the date of making an application' and [b] there was no earlier registration or an approval granted to the applicant.**

As a result, this **form No. 105** is to be used in case **the activities** of the applicant NPOs **have already commenced.**

This form is divided into **two parts - Part A and Part B**. Part A contains **five rows** and part B contains **twenty-seven rows**, totalling in all to **thirty-two rows.**

Part B is further divided into **ten sub-parts.**

These **thirty-two rows** are followed by [a] **an undertaking** and [b] different **eighteen self -explanatory notes** in relation to various rows as individually specified in the notes. While filling up a row of this form, **a reference** is necessarily required to be made **to the respective notes.**

Note number seventeen specifies that certain details will be automatically **pre-filled** based on the data available about the applicant on the portal of the Income-Tax Department. This is also a very **welcome step.**

Row-wise comments: -

Row one: Part A- Basic details - Name of the applicant trust.

In this connection, **note one** requires that the name [of the applicant] **shall include its 'full name.'** To my mind, as per **note No. Fourteen**, this information **may be pre-filled based on the Permanent Account Number** of the applicant.

Row two of the Part A: - Address: -

It refers to the address of the applicant followed by **note no. Two**. To my mind, as per note No. fourteen, this row will also be **pre-filled** based on the data available about the applicant on the portal of the Income-Tax Department.

However, the **sequence of the address** given in **note number two** seems to be very **logical** based on the principle of '**special to general**' details about the address. The same is

- [i] firstly the flat or house number,
- [ii] Then the floor, if applicable, [iii] The building name, [iv] location,
- [v] Post office, [vi] city, district, state, country and finally [vii] the PIN code.

Zip code: - Zip code used in other countries is not referred to here probably for the reason that as per **section 332 [2] [a]**, the **registration or an approval is given** under the tax laws only **if it is registered in India.**

Rows three, four and five: - Part A-PAN, Email address and contact: -

They refer to the Permanent Account Number, Email address and contact number of the respectively.

All these three issues are **self-explanatory** [needing no clarification] and may be **pre-filled** by the portal of the Income-Tax Department as stated in note number fourteen at the end of this form.

Part B of this form:-

Part B of this form further divided into **ten sub-parts** covering **twenty-seven rows** containing **'Other Information.'**

Sub-part I of part B titled as **'General'** contains two rows from **No. 06 to No. 07.**

Row six of part B- Irrevocability clause.

Row six of part B of form 104 refer [i] to the **Irrevocability** of the applicant NPOs and [ii] also to **note number 03** at the end of this form.

In my considered opinion, the Irrevocability clause is **not at all applicable to the NPOs incorporated** under the provisions of [i] The **Companies Act**, 1956, and 2013, [ii] The **Societies Registration Act**, 1860, [iii] **local statutes** like the Maharashtra Public Trusts Act, 1950, etc. This is for the simple reason that **these laws do not permit any revocation** by the founders or the authors etc. of the Trust. These entities can be **wound up only under the provisions contained in the respective Statutes.** As such, there is **no issue of any revocation** by the authors or the founders of such entities.

Row six of part B of this form dealing with the irrevocability **requires the applicant to select 'Yes' option** for making the application in the form 104. Selection of **'No' option will disentitle** the NPO to make the application itself, forget grant of **registration or approval.**

In my opinion, the **CBDT should review this serious issue** again and is necessary instructions in the matter.

Row seven of part B – 'PAST' Rejection of application: -

This row seeks the information regarding the **rejection of any application** for [a] **registration or approval.** It seeks **no other details nor does it refer to any note** given at the end of this form.

Row eight and nine-of sub -part II of part B - Application details.

It is for the **first time** that this row is newly added to this form **seeking details about the application itself.**

| General structure of row 8 is as under: - | |
|--|---|
| Sub-clauses | Particulars |
| [a] to [d] | Application details –[i] in time, [ii] delay condoned [iii] delayed, etc. |
| [e] to [f] | Section codes |
| [g] to [g] | Period of registration |

Row eight [a] divides the application for registration & approval in three types as under:

[i] **Re-application,** [ii] Application **with delay** & [iii] Application **without delay.**

Row 8 [a] [i] Re-application: - Simplification measure

As per **note number 4[a]** [i], it implies an application made as per **rule 181 [12]**. Rule 181 [12] provides for the **[fresh] application** for grant of **registration or approval** if the earlier **form No. 105** for the same is **rejected** by passing an **order in form No. 107**. This is **subject to other conditions also**.

Row number eight [a] [i] is to be read with row number nine as discussed below.

Row number nine provides for giving the **following additional details about Re-application: -**

- [a] Acknowledgement number of original form No.10- rejected,
- [b] Date of passing earlier order in form No. 107,
- [c] Whether the new form No. 105 is made within a month of [b] above.
- [d] Details of an appeal against [b] above and
- [e] Date of withdrawal of appeal at [d] above, if any.

Row number eight [a] [ii] Application with delay condoned: -

As per **note number four [a] [ii]**, below this form, an **application made beyond the time limit allowed** under section 332[3] read with section 332[4]- **case where delay is condoned**- is the 'application with delay.'

Row number eight [a] [ii] is to be read with row number eight [b], [c] and [d.]

Row numbers eight [b] [c] & [d] requires the applicant to state **WRT delay condoned: -**

[a] the **reference number** and [b] **date of such order** of condonation of delay passed by the Principal CIT OR the CIT

Row number eight [a] [iii] Application without delay: -

Row No. eight [a] [iii] refers to the **residual category** of the application without delay.

Note: -At this stage, the form is **silent about the delayed application** where the application **for condonation of delay is made but is pending before CIT [Exemption.]** This issue **is in row 8 [f] dealing with section code.**

Section under which applied for: -Row 8[e].

Row number eight [e] refers to [a] the **section 332** for registration or [b] **section 354** for approval and [c] both] under which the application is made by the applicant.

This **row [8] [e]** is to be **read with the row number eight [f]** referring to the section code and also along **with note number four [f]**

Row number **eight [e] is the most crucial row** in this form. As noted above, both the forms -104 and 105- now permit the applicants to **apply for both- the registration and approval** - in the **single form in place of two separate forms** as required earlier.

As per **note No. four [e]** below this form, there are **three different options**.

The applicant has the **right to select any of the three options** in this row.

First option is to be selected if the application is for the **registration** under section 332.

Second option is to be selected if the application is for the **approval** under section 354

Third option is to be selected if the application is for **both** - the registration and approval.

This is **against the earlier practice** to make **two separate applications** for the same.

This is really a **welcome step reducing the workload** of the applicants, consultants and the Income-Tax Department.

Row number eight [f] - Section code. Again crucial [with note No. 4 [f]

Row number eight [f] refers to the '**Section code**' under which the application is made. This section code is **based on [01] the section and sub-section** under which the application is made and [02] the **serial number in the relevant table**.

There are **different section codes** given for each of the sections **332** and section **354**.

Section codes for **section 332** are referred to as **the 'Category I'** section codes. There are such **twenty-two codes** given under this section based on **table serial number and category of the application. Note 4 [f]**.

The same are as under: -

Section 332 [3] 332 [3] = Table seri. No. 03 – 07= **5 cases @ 4 options**

Section Code ↓01 – 02↓ 03 – 22 [=20 codes]

First time Re-application no delay, condoned, applied, re-applied

Section codes for **section 354** are referred to as the '**Category II**' section codes. There are **four codes** given under this section based on table serial number and category of the application.

Based on the application, the applicant is required to select [i] **one section code** if the application is **for registration or approval** and [ii] **two section codes** if the application is made **for registration and approval** also.

Row number eight [g]: - period for grant of registration

This row refers to the **period for grant of registration**. [In form no. 105, an **incorrect sequence** seems to have been given of the words 'approval' and registration

Based on **total income without giving effect to the provisions of this chapter**, this **period of registration** is **five years or ten years**. As per **section 332 [5]**, the applicant is required to choose the period applicable to him based on facts of his case.

If the **total income as above** is '**up to five crore rupees, during two 'consecutive' tax years before the year of application**' the applicant is legible for a **registration for ten years**. Otherwise, it will get a registration for five years only.

Needless to add, the period of **regular approval is uniformly of five years**.

Sub -part three of part B-Other Information-Incorporation / Constitution details-

This part of form 105 deals with the details of the Incorporation / Constitution of the applicant NPOs. It contains **six rows** and **four notes** for these six rows.

Row ten of part B: - nature of the applicant. – a critical issue: -

Note number five below the form is related to the nature of the applicant of row ten.

Part [a] of note number five contains **basic eight codes** of the applicant as under: -

- | | |
|--|---|
| 01 Public charitable trust-S. 332 [1 [a], | 02 Society- S. 332 [1 [b], |
| 03 Company- S. 332 [1 [c], | 04 University/affiliated Edu. Insti.S.332 [1 [d] |
| 05 Government financed entities- S. 332 [1 [e] | 6 Investor Protection Fund, etc. S. 332 [1 [f] |
| 07 CBDT Notified entities S. 332 [1 [g] and | 08 Regimental Funds etc. S. 332 [1 [h] |

There are additional further **twenty sub-classes** from code **No. [5] [b] to No. [5] [f]**.

Serial number six of note [5] [a] is further **sub-grouped under four classes** in code [6] [b] Numbered as codes **from [5] [b] [01] to [5] [b] [04]** as under: -

Code No. 5 [b] [1] –Sch. III –No. 27 - 29– Investor Protection Funds-**3 cases-Code 09**

Code No. 5 [b] [2] –Sch. III –No. 36/Sch. Vii-No. 42–Notified entities-**2 cases-Code 10**

Code No. 5 [b] [3]–Sch. VII –No.10–16– PM CARES Fund, Swachha Bharat, Clean Ganga Mission, CM Fund, LG Funds, / Communal Harmony Foundation etc.-**07 cases - Code 11**

Code No. 5 [b] [4] –Sch. III –No. 17 - 19–[a] Govt. financed University or Ed. Institution [b] Hospital, [c] receipts up to five crore rupees.**04 cases Code 12**

Code Serial number [5] [b] 09 to [5] [b] 12 are further **sub-classified** as under respectively: -

Code No. [5] [c] - 13-15 - **03 cases as above** - **Code No. 5 [b] [1]**

Code No. [5] [d] -16-17 - **02 cases**.as above - **Code No. 5 [b] [2]**

Code No. [5] [e] - 18-24 -**07 cases – as above** - **Code No. 5 [b] [3]**

Code No. [5] [f] - 25-28 -**04 cases as above.** - **Code No. 5 [b] [4]**

Row eleven – nature of activities

This too is a **crucial field** for the applicant. There are **three different types of activities** specified in this row itself as under: -

[i] Charitable; **[ii] 'Public' religious** and **[iii] Both of the above.**

Note: - Private religious purpose is not allowed.

These options are to be read with **note six** given at the end of this form. Note seven rightly prescribes that second option of 'public religious purpose' cannot be selected if in the sixth row, an option of 'provisional approval' is selected. This is for the simple reason that religious entities are not granted an approval under the Act.

Row twelve: and thirteen - Formation details: -

These rows of part B [read with **note seven**] requires the applicant to state if it is '**formed under an instrument.**'

Clause [a] of Note seven specifically states that '**formation**' means: -

[01] Incorporation, [02] creation or [03] registration

under a specific statute like

[a] The Companies Act, 2013 / 1956],

[b] The Societies Registration Act, 1860,

[c] the Indian Trusts Act, 1882,

[d] the Maharashtra Public Trusts Act, 1950 etc. as applicable.

Based on the formation of the applicant under the specific statute, **row thirteen** requires the applicant to **provide** the following details of formation: -

[01] The **date of formation,**

[02] **Unique number [see note]** and

[03] The **authority granting** the unique number

Note for [02] above: -As far as **unique number** is concerned, **note number 07 [b]** at the end of this form 105 that it shall mean the **registration number** [allotted] under the respective Statute to the applicant.

Row fourteen – Objects of the Applicant: -

This row requires the applicant to **select one or more of the objects** of the applicant as referred to in **note number eight** given at the end of this form.

Note number eight [given with reference to row fourteen] requires the applicant to select one or more of the seven objects specified in note number nine. These objects are as under: -

- [I] Relief of the poor
- [II] Education
- [III] Medical relief
- [IV] Yoga
- [V] Preserve environment
- [VI] Preserve monuments etc.
- [VII] Advancement of any other object of general public utility.

Surprisingly, it excludes 'public religious' purpose therefrom.

It is **strongly recommended** that the objects clause **must include each and every item given in section 2[23] of the Act.** This is **to avoid a lot of issues** in the income and tax computation, registration and approval etc.

Row number fifteen requires the applicant to state the **[exact nature of]** charitable object if advancement of any other object of **general public utility** is selected.

Row Number sixteen and seventeen- Recognition [[a] registration, [b] approval or [c] notification] details of the applicant.

Row Number sixteen and seventeen refers to the **Recognition [[a] registration, [b] approval or [c] notification]** details of the applicant under **[I] THE INCOME-TAX ACT, 1961, OR [II] UNDER THE INCOME-TAX ACT, 2025,** as the case may be.

This row is to be read with **note number nine.**

These **details include** the following five items: -

- [01] The Income-Tax **Act**, 1961, or The Income-Tax Act, 2025.
- [02] **Relevant section** of the said Act- as per note number nine- **see note below.**
- [03] **Date** of recognition;
- [04] Unique recognition number **[URN]** and
- [05] **Authority** granting the recognition.

Options: -

Under **Note number nine, fifteen different options** are given for The Income-Tax Act, **1961,** and **ten different options** are given for the Income-Tax Act, **2025, for the recognition.**

Different fifteen options given for the Income-Tax Act, 1961, as under: -

| Section | 10 [23C] | 10 [46] | 2AB | 35 | 80G | Other | Total |
|----------------|-----------------|----------------|------------|-----------|------------|--------------|--------------|
| Options | 03 | 02 | 03 | 03 | 03 | 01 | 15 |

Different options given for the Income-Tax Act, 2025, are of less practical significance and hence are not discussed in a detailed manner here presently.

[Based upon the fact of the case, the applicant is required to **select the option/s** available to it out of total twenty-six options in this form.]

Sub-Part III of part B of form 105: - Rows eighteen and nineteen - Recognition Details-Registration, Approval or Notification under LAWS OTHER THAN TAX LAWS

This sub-part covers only two rows - row number eighteen and row number nineteen - with reference to the details of the **[i] registration, [ii] approval or [iii] notification** of the applicant **under laws other than Tax laws.**

All these **three issues are** clubbed together under a common heading '**Recognition.**'

There are **only four options** given in **Note number ten** for row number eighteen.

Out of these four options, details of registration under any **one or more** of the following three Acts -as applicable to the applicant- are to be selected: -

[I] FC[R] A, 2010. [II] SEBI Act, 1992. [III] Darpan portal of Niti Aayog and [IV] Last option refers to the recognition under other Laws. For example, The Goods & Services Tax Act, 2017, PF, PT, ESIC Shops and Establishments Acts, etc.

Details sought include [a] the relevant **Act**, [b] **date of recognition & effect thereof** [c] unique **registration number** and [iv] the **authority** granting the recognition.

This information should **exclude the formation details** given under **row number twelve and thirteen** above.

Sub -part five of part B of form number 105- [row number twenty and twenty - one] seeks the details of the **office bearers** of the applicant.

It deals with the details of the office bearers of the applicant. It has **two rows** only- number twenty and number twenty-one. These rows are to be read with **notes numbered as eleven and twelve.**

Special notes for these two rows: -

[01] Specific heading of this part is '**Office bearers' details.**'

[02] Moreover, as per the last phrases of **row twenty as well as row twenty-one**, these details are to be given '**as on the date of application**' on which the same is made by the applicant.

In view of this specific position, it is felt that though the mention is made of **twenty different categories** [who are including the variety of persons,] the position [a] of **present office bearers only and [b] that too on the date of application needs to be given.**

In other words, details of the office bearer of say **first April, 2025, need not be given** if he is **replaced by another person** and **is not the office bearer** on the **date of application**, say, 31st January, 2026.

Moreover, **row twenty** refers to categories like **members of the society and authors**, founders, etc. As long as they are not covered by the term 'office bearers,' in my considered opinion, their mention is unwanted.

Office bearers: -

By the term 'office bearers,' following categories only [as mentioned in row twenty] seem to be covered [based on terminology used by the applicant]: -

[01] Members of the governing council, [02] Directors or [03] Trustees.

Usual four details of the office bearers are required to be given like name, address, mobile number and email ID.

However, there are three additional details those are required to be given. It includes [a] firstly the '**relation** of the office bearer with the applicant.' **Note number eleven** at the end of this form **enlists twenty different such relations alphabetically** [except last one- any other Principal Officer - a very vague term.] For example, author, authorised signatory, Chief Executive Officer etc.

[b] Unique Identification Number [UIN]: - Apart from the relation of the office bearers, his Unique Identification Number [with the ID code] is also required to be given.

This is referred to in **note number twelve** given at the end of this form. There are **only four different options** for the same as under **[in the order of preference]:** -

- [01] PAN** - code 1. **If PAN is not available, [02] Passport number** - code 2.
- [03] Elector's Photo Identity number** - code 3 and finally,
- [04] Taxpayer identification number** of the country where the person resides- code 4.

Other UINs like Aadhar Card number, **driving licence** number etc. are surprisingly **missing** from these codes. Reasons for the same are unknown.

Row twenty-one refers to the **beneficial owner** [5% or more] of the **non-individual** office bearers mentioned in row nineteen.

Similar details as given in row twenty with reference to individual office bearers are to be given in this row too.

However, it requires an **additional mention of percentage of beneficial** membership to be given there in column G.

Part six -Operating details: -Row number twenty-two to row number twenty-five: -

Sub -part six of part B of form number 105 seeks details about the operational details of the applicant.

These details are **not covered by the form 104** for the simple probable reason that there is **no commencement of activities** in that case.

Row Number twenty-two seeks the details **in the tabular form** about the **"Institutions" run by it** as under: -This row is to be **read with note number thirteen** given at the end of this form.

Note: -'Institute' implies a branch or a unit of the applicant

Note No. thirteen at the end of this form- requires the details of the institutions **as 'managed, controlled, administered or owned by the applicant'** are to be given.

| No. | Name of the institution | Nature of activities- Note 13 [b] | Category of the activity – Note 13[c] | Address thereof | Whether owned by the applicant? | Person in-charge , his name, contact number and e-mail id. |
|-----|-------------------------|--|--|-----------------|--|---|
| 01 | | | | | | |
| 02 | | | | | | |
| 03 | | | | | | |
| 04 | | | | | | |

As per note number **thirteen [b], nature of activity** of the above institutions includes the following **seven activities:** -

- [I] School, [II] College, [III] University, [IV] Hospital,
- [V] Yoga institute, [VI] Religious places, [VII] **Other-For example, Sports Club**

One of the same is required **to be selected.**

As per note number **thirteen [c], nature or Category** of the above institutions includes the following **three categories** of the activities: - **One of it is to be selected.**

- [I] Charitable [II] Religious, [III] Commercial.

This row is **supporting the activities carried out** by the applicant.

Row Number twenty-three- details of accounts with the financial institutions: -

Row Number twenty-three [read with **note number fourteen**] seeks the tabular details of '**all the accounts**' held by the applicant '**at the time of application**' with the financial institutions: -

| No. | Name of the Financial institution | IFSC thereof | Account number |
|-----|-----------------------------------|--------------|----------------|
| 01 | | | |
| 02 | Add rows as required | | |

Note: -As per note number fourteen, financial institutions **include the companies and co-operative societies also working as Banks.**

Type of account: -

There is **no mention of the type of the account** like a **savings account, a current account or the fixed deposit** etc. From the practical point of view, the **details of the account operated on day-to-day basis** need to be given.

Date of Reporting: -

These details are required to be given **as on the date of application only** and **not on** the date of [a] **last Balance Sheet** or accounts [b] **operated initially but closed** during the year.

Advice: -

As a measure of **abundant precaution**, this **list of bank accounts in row number twenty-three** is **recommended to be reconciled with the list of institutions run by it** as given in **row number twenty-two.**

Row Number twenty-four-details of 'all the lands or buildings or both' held by the applicant

Row twenty-four of sub -part six of part B requires the applicant to provide the details of '**all the lands or buildings or both**' held by the applicant in a **tabular form.**

The **tabular form** of these details include the **following six points** of which information is required to be given **about all the lands or buildings or both: -**

| Address of the land or building, i. e. location | Size in square metres | Cost paid or payable - Rs. | Stamp duty valuation at the time of acquisition - Rs. | Mode of acquisition - purchase or gifts etc. | Date of acquisition. |
|--|------------------------------|-----------------------------------|--|---|-----------------------------|
| | | | | | |
| | | | | | |

This is a very tedious for the first year.

Notes on 'all the lands or buildings or both:' -

[a] 'Held' versus 'owned': -

With reference to all the lands or buildings or both, **the terminology used is 'held' and not 'owned.'** It implies that the **scope** of the properties covered in this is **wide**

[b] Types: -

This row **does not state the type of lands or buildings or both- leasehold, freehold, etc.** As a sound practice, it is advisable to **furnish these details of both the types of such assets 'held'** by the applicant. This is in **absence of any information to the contrary.**

[c] Only 'land or buildings or both:' -

Similarly, the details of '**other fixed assets**' are not covered by this row.

[d] Date of Reporting: -

Like row number twenty -three, this row **does not state the date as of which these details are required to be given**. As a sound practice, it is advisable to **furnish these details on the date of application** made by the applicant.

Purpose of this information: -

These details are sought probably keeping in mind the provisions of **accreted income** contained in **section 352**.

Absence of any note: -

Like other rows, there is **no note at the end of this form about this issue** to be taken care of while furnishing these details.

Row Number twenty-five of sub-part six of part B: - Details of any **commercial activities with reference to the general public utility:** -Example: - **[i] paid public transport service or [ii] paid drinking water facility made available by the RNPO**

Row Number twenty-five of sub-part six of part B of form 105 requires the applicant to furnish the details about any **commercial activities** with reference to the **general public utility**.

These details are required to be given **for the for the tax year immediately preceding** the year in which an application is made.

Firstly, it is required to be stated **if any such commercial activities are carried out** by the applicant.

Further, if yes, if such commercial activity is undertaken **in the course of carrying out of such advancement of any other object of general public utility**.

Then the following details are required to be given in the tabular form as under: -

| <u>No.</u> | <u>Total receipts</u> <u>Rs.</u> | <u>total receipt from such activities – Rs.</u> | <u>Percentage of such receipts to the total receipts</u> | <u>Remarks, if ant</u> |
|-------------------|---|--|---|-------------------------------|
| 01 | | | | |
| 02 | | | | |

This percentage is required to be given **to check if the same is in excess of twenty percent of total receipts- section 346 [b]**.

Note: - Factual interpretation than emotional interpretation.

Income from any activity which is **directly connected with or is incidental to the objects** other than 'any other object of general public utility' **should be classified as an income under the respective direct head only** and should not be taken under the head 'any other object of general public utility'. **Example, growing of saplings and sale thereof must go to protection of environment only & not CA under GPU.**

Sub -part seven of part B -Details of its assets and liabilities- Row number twenty-six to twenty -seven.

Sub -part seven of part B of form number 105 requires the applicant to furnish the **details of its assets and liabilities**. It contains **only two rows number twenty-six and twenty -seven**. Response of **former is affecting** the response to the **latter**.

Row Number twenty-six seeks the details **if the Income-Tax Return for last Tax Year [which was due for filling]** has been **furnished** by the applicant. This data may be **pre-filled**.

If the response to row number twenty-six **is positive, no response** is required to be given **to row number twenty -seven**. In that case, this window will be **automatically closed**.

However, if the said **response is negative**, head-wise **details of various [i] liabilities and [ii] assets** are required to be given in **row number twenty-seven**.

Row number twenty-seven contains the following items of the [a] **pre-defined four heads of liabilities and [b] pre-defined five heads of assets against the heads** as per **prescribed format** of financial statements: -

[01] Liabilities: -

- | | | |
|---------------------------|--|------------------------------|
| [a] Corpus | [b] Funds / Reserves and surplus other than Corpus | |
| [c] Long term liabilities | [d] Other liabilities | [e] Total liabilities |

[02] Assets: -

- | | |
|--|--|
| [f] Land and building | [g] Other fixed assets |
| [h] Investments- as per section 350 | [i] Other investments other than [h] above. |
| [j] Other assets | [k] Total assets |

The date of a particular Balance Sheet: -

The **combined reading of row Number twenty-six and twenty-seven** confirms that these details are of the **date of the Balance Sheet for the last Tax Year** for which the **due date** of furnishing the **return of income** has expired.

Sub -part eight of part B Rows - number twenty-eight and number twenty-nine. - Details of its income.

Sub -part eight of part B of form number 105 requires the applicant to provide the **details of its income**.

Row Number twenty-eight contains the details to be furnished: -

- [i] of the **'total income'** of the applicant
- [ii] **without giving effect** to the provisions of **Part B of Chapter XVII-i**. e. before application of income, accumulation, etc.
- [iii] for **two tax years before** the year tax year in which the **application is made**

No other details like **computation, acknowledgement numbers** of the returns of income furnished etc. are required to be given.

In my opinion, this information is **probably called for to cross check the period of registration applied for** by the applicant **[five years or ten years]** in **row number eight [g]** of sub -part II of part B of form number 105.

Note: -

Moreover, the common wording 'total income' is used in [i] opening part of row Number twenty-eight and [ii] also in the last column heading of row No. twenty-nine.

Row Number twenty-nine contains the **details, in tabular form, of income for last three tax years before the TY of application** to be furnished by the applicant as under: -

| Tax Year | Regular income, Rs. | Govt. Grants – Rs. | CSR Grants – Rs. | Other Grants – Rs. | Corpus Donation – Rs. | Total Income – Rs. |
|-----------------|----------------------------|---------------------------|-------------------------|---------------------------|------------------------------|---------------------------|
| 01 | | | | | | |
| 02 | | | | | | |
| 03 | | | | | | |

Remark: -There seems to be the **duplication of the information** sought from the applicant in these two rows except the fact that in the former note, this information is for two years and in the latter row, the same is for three years. CBDT may revisit the position by deleting row number twenty -eight.

Rows [thirty and thirty-one] Sub -part nine of part B of form number 105-the details about the religious activities carried out by the applicant.

Sub-part nine of part B of form number 105 requires the applicant to provide the details about the religious activities carried out by the applicant.

Row number thirty requires the applicant to **simply state if it has incurred any expenditure of religious nature or not.**

This row is to be **read with note number fifteen** given at the end of this form. It rightly refers to the note number four [f] of row Number eight with reference to code numbers twenty-three to twenty-six of category II as applicable to the approval under section 354[2].

If the response to row number thirty is positive, **row number thirty-one requires the** applicant to provide the following details [in a tabular form] with reference to the religious expenditure: -

| Tax Year | Total income, Rs. | Expenditure of religious nature | Percentage of such expenditure to total income. |
|-----------------|--------------------------|--|--|
| 01 | | | |
| 02 | | | |
| 03 | | | |

These details are required to be given by the applicant **for three tax years preceding the year in which the application is made by it.**

These details are required to be given to ensure that the **religious expenditure** is within the **limits of five percent of the total income** as required under **section 354 [1] [b]** of the Income-Tax Act, 2025.

A word of caution: -

While computing the expenditure of religious nature, it needs **to be computed on a most conservative basis.** An expenditure **seeming to be of religious nature** is **not necessarily the religious expenditure.** For example, **a talk** on the lives of **Lord Ram or Lord Krishna talking of peace, unity and courage** is **not a religious expenditure** but is a **spiritual or an educational activity.**

Sub-part ten – Row number thirty-two - Enclosures: - Note No. 16

The same are as under as applicable: - self-certified copies-

- | | | | |
|--------|---------------------------------------|--------|---|
| A-1 | Trust Deed or Memo. / Articles | A-2 | Instrument [like a Will] |
| A-3 | Other documents of formation | A – 4 | Registration certificate |
| A-5 | F. C. [R.] A Registration Certificate | A – 6 | Registration/approval order- IT Acts |
| A -7 | Rejection order- 1961 /2025 Act | A -8 | Audited accounts- maximum 3 years |
| A – 9 | -duplication of No. A–8 above | A-10 | Business accounts- maximum 3 years |
| A – 11 | Commercial activity A/cs-max 3 yrs. | A – 12 | Modification documents |
| A – 13 | Delay condonation order | A -14 | Appeal withdrawal documents |
| A – 15 | Delay condonation application | A – 16 | Cause of delay |
| A – 17 | Detailed note on activities. | | |

Undertaking:

The Applicant is also required to give an undertaking that: -

[a] he has **authority** to sign the form and verify it; again [included in below [c] also.]

[b] details are **true and correct; -complete is missing**

[c] the **changes herein will be promptly informed** to the Income-Tax Department and

[d] the **date of commencement of activities for section code 01 and 02 only.**

[e] no earlier registration and / or approval

A word of caution: -

Any **inaccuracy in above** undertaking may lead to various **fatal results** like

[i] an invalid application; [ii] Giving false **or incomplete details; etc.**

This will result in [a] **rejection of application,** [b] **cancellation of registration and / or approval** and [iii] **accrued income computation** steps.

Furnishing of the Form: -

This form is required to be uploaded on the portal of the Income-Tax Department in the account of the applicant with all the enclosures under Digital Signature certificate or the through e-verification.

Three different time limits for six different situations for making an application in form 105: -Section 332

[a] any time: - [two cases]

[a] first time registration after commencing the activities. [b] Inoperative registration, –**S. 332, table Sr. No. 02 and 06 resply.**

[b] Within Thirty days [not one month-please note]: - [only one case]

Modification –**S. 332, table Sr. No. 07.**

[c] Six months before the expiry: - [three cases]

All other cases- **S. 332, table Sr. No. 03, 04, 05.**

Action by the Income-Tax Department: -Form No. 106: -

Depending on the situation, the PCIT or the CIT **may [a] calling for the documents** [b] any **information** or [c] **enquiry in this case.**

Thereafter, the Income-Tax Department is required to **dispose of** the application within **a uniform period of six months [against three different time limits** for making an application] from the **end of the 'quarter'** in which the application is received

[Final] Order in Form no. 107: -

This form No. 105 is followed by the **Form no. 107** being an order for the: -

[01] **grant** of registration and / or approval or

[02] the **rejection** of the application for grant of registration and / or approval and

[03] **cancellation of registration and / or approval.**

This form is divided in the **six parts** as under: -

A. Particulars of the applicant;

B. Details of registration or approval granted;

C. Details of rejection or cancellation of the application for grant of the registration or approval;

D. Conditions subject to which the registration or approval is granted;

E. Reasons for rejection of registration or approval; delay condonation application

F. Details of authority passing the order.

A word of caution: -

It needs to be ensured especially that the **period of registration and approval** as mentioned **in the Order is accurate.**

The form of the order is followed by **four explanatory notes.**

Summary of Parts, Rows and notes: -

| <u>Summary of Parts, Rows and notes: -</u> | | | | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------------|---------------------|---|---|
| <u>Form</u> | <u>Part</u> | <u>Rows</u> | <u>Part</u> | <u>Rows</u> | <u>Total Rows</u> | <u>Notes</u> | <u>Authority to whom to apply?</u> | <u>Remarks</u> |
| <u>104</u> | <u>A</u> | <u>05</u> | <u>B</u> | <u>17</u> | <u>22</u> | <u>14</u> | <u>CPC</u> | <u>Activities not started or no registration or approval in the past</u> |
| <u>105</u> | <u>A</u> | <u>05</u> | <u>B</u> | <u>27</u> | <u>32</u> | <u>18</u> | <u>Jurisdictional Principal Commissioner or Commissioner</u> | <u>Activities commenced</u> |

Summary of important notes below form No. 105 -

| Sr. No. | Note No. | Related Row No. | Particulars |
|----------------|-----------------|------------------------|---|
| 01 | 04 [a] to [d] | 08 [a] to 08 [d] | Type of application - without delay, delayed, delay condoned or re-applied – Anyone to be selected. |
| 02 | 04 [f] | 08 [f] | Section codes for application made under S. 332- category I [Total 22] or Section 354 – category II- [Total 04 codes] Any one to be selected in the. |
| 03 | 05 [a] | 10 | Basis eight codes [01 to 08] for 'nature of the applicant.' Any one to be selected. |
| 04 | 05 [b] | 10 | Codes 09 – 12 for code No. 06 of Note No. 5 [a].- Select any one option. |
| 05 | 05 [c] | 10 | Codes 13 – 15 for code No. 09 of Note No. 5 [b] [1]. Select any one option. |
| 06 | 05 [d] | 10 | Codes 16 – 17 for code No. 10 of Note No. 5 [b] [2] Select any one option. |
| 07 | 05 [e] | 10 | Codes 18 – 24 for code No. 11 of Note No. 5 [b] [3] Select any one option. |
| 08 | 05 [f] | 10 | Codes 25 – 28 for code No. 12 of Note No. 5 [b] [4] Select any one option. |
| 09 | 07 | 13 | [i] Formation includes [a] incorporation, [b] creation or [c] registration. [ii] Unique no.= RC No. |
| 10 | 08 | 14 | Selection of one or more objects of the RNPO-I to VII |
| 11 | 09 [a] | 16 and 17 | [Note: -Recognition includes [a] registration, [b] approval or [c] notification.-caption before row 16.] Select one option out of fifteen Provisions -01 to 15 – under section 10 [23C], 10 [46], 10 [46A], 12AB, 35. 80G etc. of 1961 Act. |
| 12 | 09 [b] | 16 and 17 | Select one option out of ten Provisions -01 to 15 – U/S. 45, 332, 354, Sch. III, Sch. VII etc. of 2025 Act. |
| 13 | 10 | 19 | Registration under [a] FC[R]A, [b] SEBI, [c] Darpan, & [d] Other Acts like GST, PF, PT, ESIC, Shop Act etc. Provide details as applicable. |
| 14 | 11 | 20 [C] | Relationship of the office bearer with the applicant- [I] to [XX.] Select one or more options. |
| 15 | 12 | 20 [E] and [F] | Unique Identification number –[a] 1 if PAN is available and [b] in absence of PAN: -2 Passport number 3 Elector's photo identity number 4 Taxpayer Identification Number of the country where the person resides. Note: - Aadhar is not included in this list. |
| 16 | 13[a] – [c] | 22 | [a] List of institutes administered, controlled, owned, or managed by the applicant [b] Nature of activity of such institute-school, college, university, hospital, Yoga institute, religious, other etc.= one or more of out of seven. |

| | | | |
|----|----|----|---|
| | | | [c] Category of activity: -[a] Charitable, [b] religious, or [c] Commercial- any one out of three |
| 17 | 16 | 32 | List of documents attached |

'Section codes' [SC] as per table in note 04 [f] for Row 8 [f] of Form 105: -

| Section & category | Table Sr. No. 01 | Table Sr. column No. 02 | Table column Sr. No. 03 | Table column Sr. No. 04 | Table column Sr. No. 05 | Table column Sr. No. 06 | Table column Sr. No. 07 |
|-------------------------------|-------------------------------------|--|---|--|---|---|---|
| 332 [3] - one | Fresh application SC - 01 | Re-applied rule 181 [2] SC-- 02 | [a] Prov. Regi., [b] activities have commenced | [a] Prov. Registration to expire & [b] activities not commenced | [a] Regular Registration to expire | In-operative RNPO under section 333 | Modification of objects |
| | NIL | NIL | No Delay SC-03 | No Delay SC-07 | No Delay SC-11 | No Delay SC-15 | No Delay SC-19 |
| | NIL | NIL | Delay condoned SC-04 | Delay condoned SC-08 | Delay condoned SC-12 | Delay condoned SC-16 | Delay condoned SC-20 |
| | NIL | NIL | Delayed & applied for condonation - SC-05 | Delayed & applied for condonation - SC-09 | Delayed & applied for condonation - SC-13 | Delayed & applied for condonation - SC-17 | Delayed & applied for condonation - SC-21 |
| | NIL | NIL | Re-applied under rule 181 [12] SC-06 | Re-applied under rule 181 [12] SC-10 | Re-applied under rule 181 [12] SC-14 | Re-applied under rule 181 [12] SC-18 | Re-applied under rule 181 [12] SC-22 |

Section codes' [SC] as per table in note 04 [f] for Row 8 [f] of Form 105: -

| Section & category | Table Sr. No. 02 | Table Sr. column No. 03 | Table column Sr. No. 04 | Table column Sr. No. 05 |
|-------------------------------|---|---|--|--|
| 354 [2] - two | Activities have commenced- SC 23 | [a] Prov. Regi., [b] activities have commenced - SC 24 | [a] Prov. Regi., to expire & [b] activities not commenced - SC 25 | [a] Regular Regi. to expire - SC 26 |