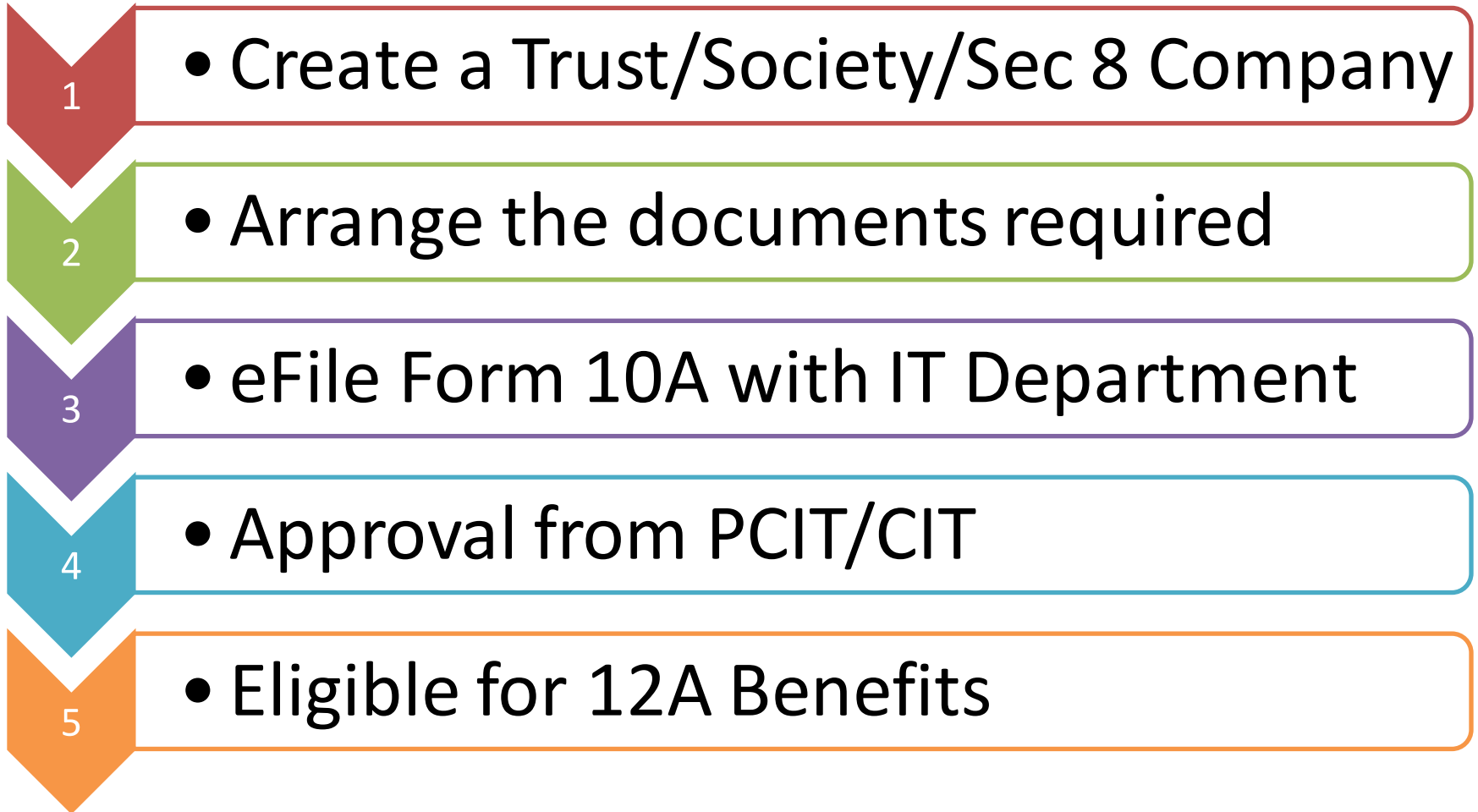




NGO

12A Registration

Steps to Follow



Documents Required for Application

Trust Deed or Instrument

Registration Certificate issued by (RoC)/Registrar of Firms/Societies or Registrar of Public Trusts

Documents evidencing adoption or modification of the objects

Note on the activities of the trust or institution

existing order granting registration/rejection under section 12A or 12AA, if any

How PCIT/CIT Evaluates?

A

- Principal Commissioner or Commissioner, on receipt of an application for registration of a trust or institution shall

B

- Call for such documents or information from the trust or institution as he thinks necessary in order to satisfy himself about

C

- the genuineness of activities of the trust or institution; and
- the compliance of such requirements of any other law by the trust as are material for the purpose of achieving its objects

How PCIT/CIT Evaluates?

D

- After satisfying himself about the objects and the genuineness of its activities and compliance of the requirements he

E

- shall pass an order in writing registering the trust or institution

F

- shall, if he is not so satisfied, pass an order in writing refusing to register the trust or institution

Before passing any order an opportunity of being heard shall be given to the Applicant

Registration will be cancelled if:

Activities of trust or institution are NOT genuine

Activities not being carried out as per the Objects

Trust's income not used for benefit of Society

Used benefit of particular Community/Caste/trustees etc.

Trust's income invested in prohibited modes

FORM NO. 10A

[See rule 17A]

Application for registration of charitable or religious trust or institution under clause (aa) of sub-section (1) of section 12A of the Income-tax Act, 1961

To

The Commissioner of Income-tax,

Sir,

I, _____ on behalf of _____ [name of the trust or institution] hereby apply for the registration of the said trust/institution under section 12A of the Income-tax Act, 1961. The following particulars are furnished herewith:

1. Name of the * trust/institution in full [in block letters]
2. Permanent Account Number
3. Address
4. Details of the author(s)/founder(s): —
5. Date of creation of the trust or establishment of the institution
6. Details of the trustee(s)/manager(s): —

I also enclose the following documents:

1. (a) * Original/Certified copy of the instrument under which the trust/institution was created/established, together with a copy thereof.

(b) * Original/Certified copy of document evidencing the creation of the trust or the establishment of the institution, together with a copy thereof. [The originals, if enclosed, will be returned].

2. Two copies of the accounts of the * trust/institution for the latest * one/two/three years.

I undertake to communicate forthwith any alteration in the terms of the trust, or in the rules governing the institution, made at any time hereafter.

Date

Signature

Designation

Address