

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION

New Delhi, the 15th October, 2024

G.S.R.638(E).—In exercise of the powers conferred by section 295 read with sub-clauses (i), (ii), (iii), (iv), (v) and (vi) of clause (ac) of sub-section (1) of section 12A, first and second provisos to clause (23C) of section 10, clauses (i), (ii), (iii) and (iv) of the first proviso to sub-section (5) of section 80G 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. Short title and commencement: - (1) These rules may be called the Income-tax Amendment (Seventh Amendment) Rules, 2024.

(2) They shall be deemed to have come into force from the 1st day of October, 2024.

2. In the Income-tax Rules, 1962, in Appendix-II,—

(a) in Form No. 10A,—

(i) in the heading, the figure, letter and word “2C or ” shall be omitted;

(ii) below the table and before the heading “Notes to fill Form No. 10A”, for the portion beginning with the words and figures “I, son/daughter of” and ending with the words and brackets “(strike whichever is inapplicable)”, the following shall be substituted, namely:—

“I _____, son/daughter of _____, hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I undertake to communicate forth which any alteration in the terms of the trust/society/nonprofit company, or in the rules governing the Institution, made at any time hereafter. I also declare that I am filing this form in my capacity as _____ (designation) having permanent account number (PAN) _____ and that I am competent to file this form and verify it.

Date:

Signature

(Applicable only for section code 2)

I further undertake that I am applying for registration under the section code 2 and the activities of the _____ (Name of the institution, trust or fund) having permanent account number (PAN) _____ have not commenced on or before the date of making this application.

Date:

Signature.”;

(iii) Under the heading “Notes to fill Form No 10A”,—

(I) for the serial number 2, the following shall be substituted, namely:-

“2. Application for registration under section 12A/80G select one of the following code in row 2:

1	Sub-clause (i) of clause (ac) of sub -section (1) of section 12A	01
2	Item (A) of sub-clause (vi) of clause (ac) of sub-section (1) of section 12A	02
11	Clause (i) of first proviso to sub-section (5) of section 80G	11
12	Sub-clause (A) of clause (iv) of first proviso to sub-section (5) of section 80G	12

(II) in serial number 7, in the table, for entries at Relevant Law/Portal “Registration u/s 10(23C) clause (iv)/(v)/(vi)/(via) of Income-tax Act, 1961”, the following shall be substituted, namely:-

“Registration u/s 10(23C) clause (iv)/(v)/(vi)/(via) of Income-tax Act, 1961	02	Mandatory	Number of Order granting approval	Date of Order	Jurisdiction details of the Income-tax Authority which granted the registration is to be provided	First date of the previous year from which the approval is effective”;

(III) in serial number 10.,—

(A) in item (a), the figures and word “07/08/09/10 or” shall be omitted;

(B) in item (b), the figures “, 03/04/05/06” shall be omitted;

(IV) in serial number 12, in the table,—

(A) for Section code 02 and entries relating thereto, the following shall be substituted, namely:-

“02	<ul style="list-style-type: none"> • where the applicant is created, or is established, under an instrument, self-certified copy of the instrument; • where the applicant is created, is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation or establishment of the applicant; • 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; • self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the applicant is registered under such Act; • where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of the trust or institution relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up; • where a business undertaking is held by the applicant as per the provisions of sub-section (4) of section 11 and the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of such business undertaking relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up and self- certified copy of the report of audit as per the provisions of section 44AB for such period; • self-certified copy of order of rejection of application, for grant of registration under section 12A or section 12AA or section 12AB or the approval under section 10(23C), as the case may be, if any;”;
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(B) Section code “03/04/05/06” and entries relating thereto, shall be omitted;

(C) Section code “07/08/09/10” and entries relating thereto, shall be omitted;

(D) for Section code “1, 3, 4, 5, 6, 11” and entries relating thereto, the following shall be substituted, namely:-

“1, 11	<ul style="list-style-type: none"> • <i>Self-certified Affidavit where the applicant does not have earlier issued registration or approval certificate.”.</i>
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(b) in Form No. 10AB,—

- (i) in the heading, the figure, letter and word “2C or ” shall be omitted;
- (ii) below the table and before the heading “Notes to fill Form No. 10AB”, for the portion beginning with the words and figures “I _____, son/daughter of” and ending with the words and brackets “(strike whichever is inapplicable)”, the following shall be substituted, namely:-

“I _____, son/daughter of _____, hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I undertake to communicate forth with 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 filing this form in my capacity as _____(designation) having permanent account number (PAN) _____ and that I am competent to file this form and verify it.

Date:

Signature

(Applicable only for section code 4A)

I further undertake that I am applying for registration under the section code 4A having commenced activities on dd/mm/yyyy and also that no income or part thereof of the _____ (Name of the institution, trust or fund) having permanent account number (PAN) _____ has been excluded from the total income on account of applicability of sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 or section 11 or 12 for any previous year ending on or before the date of making this application on dd/mm/yyyy, at any time after the commencement of such activities.

Date:

Signature.”;

- (iii) Under the heading “Notes to fill Form No. 10AB”, in serial number 2, in the table, the numbers 5, 6, 7, 8, 9, 10, 11, 12, 12A, 12B, 12C, 12D and the entries relating thereto, shall be omitted.

[Notification No. 111/2024/ F.No.370142/20/2024-TPL]

SOURABH JAIN, Under Secy.

Explanatory Memorandum: This amendment is effective from 1st day of October, 2024. Accordingly, it is hereby certified that no person is being adversely affected by giving retrospective effect to these rules.

Note. - Principal rules were published in the Gazette of India, Extraordinary, PartII, section 3, sub-section (ii), vide notification number S.O. 969(E), dated the 26th March, 1962 and was last amended vide notification number G.S.R. 309(E), dated 4th June, 2024.