

Frequently Asked Questions on Form 10A

FAQ 1: A charitable trust has obtained registration under Section 12A of the Income-tax Act, 1961. Now, it wants to obtain registration under Section 80G of the relevant act. Is it required to file a new application in Form 10A?

Ans. Yes. For each unique section code as specified in section code list in Form 10A, applicant is required to file a separate application in Form 10A.

FAQ 2: Is it possible to obtain registration under multiple sections such as Section 10(23C) and Section 80G of the Income-tax Act, 1961 by filing a single application in Form 10A?

Ans. No. Applicant needs to file a separate application in Form 10A by selecting the relevant section code from Section Code list.

FAQ 3: A trust is already registered under Section 10 (23C) of the Income-tax Act, 1961. It wants to obtain registration under Section 12A of the relevant act. Is it eligible to file Form 10A in such a case?

Ans. No, If the applicant is already registered under Section 10(23C) of the Income-tax Act, 1961, he is not eligible to obtain registration under Section 12A of the relevant act and hence, he will not be allowed to file Form 10A for Section 12A registration.

FAQ 4: Is it possible to select multiple section codes in Form 10A to obtain registration under different sections?

Ans. No, applicant cannot select multiple section codes in Form 10A. One single application in Form 10A can be submitted only for one section code

FAQ 5: If section code selected is Section Code "13-Fifth Proviso to Sec 35(1)-Clause(ii)-Scientific Research-Research Association", whether applicant is required to select Nature of Activities in Form 10A?

Ans. No, applicant is not required to select Nature of Activities if section code selected is relating to Section 35(1) and hence, the field is grayed off in the form on selection of Section code 13. (Kindly refer Instructions to fill form 10A specified in related Form 10A notification for more details.)

FAQ 6: Whether an applicant is required to disclose the details of assets and liabilities in Form 10A if selected section code is "14-Fifth Proviso to Sec 35(1)-Clause(ii)-Scientific Research-University, college or other institution"?

Ans. No. For Section Code 13 to 19 relating to Section 35(1), applicant is not required to disclose the details of Assets and liabilities and hence, the fields are grayed off on selection of Section code 14. (Kindly refer Instructions to fill form 10A specified in related Form 10A notification for more details.)

FAQ 7: If applicant has selected any of the Section Code from 13 to 19 which relates to Section 35(1) in Form 10A, whether he is required to enter details of Assets & liabilities?

Ans. No, applicant is not required to enter details of Assets and Liabilities, if section code selected is relating to Section 35(1) and hence, the related fields are grayed off in the form itself. Data relating Assets and Liabilities is required to be entered only in the following situations:

- a) If any applicant has selected any of the Section Code:
 - 02-Sub clause (vi) of clause (ac) of sub-section (1) of section 12A
 - 07-Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)
 - 08-Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10)
 - 09-Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 10)
 - 10-Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10)
 - 12-Clause (iv) of first proviso to sub-section (5) of section 80G

or

- b) If "No" is selected in the field "Has return of income been filed for the last assessment year for which the due date has expired" and any of following dropdown value is selected in "Section Code"
 - 01-Sub clause (i) of clause (ac) of sub-section (1) of section 12A
 - 03-Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)
 - 04-Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10)
 - 05-Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 10)
 - 06-Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10)
 - 11-Clause (i) of first proviso to sub-section (5) of section 80G

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FAQ 8: Whether applicant can select Yes/No in the field "Has return of income been filed for the last assessment year for which the due date has expired"?

Ans. No, applicant is not required to select Yes or No in this field as the field is non-editable and data for this field is pre-filled by the system itself. "Yes" is auto populated if return of income has been filed for the latest Assessment year i.e. AY 2020-21 for the relevant PAN and AY combination. Else, the system will auto-populate "No".

FAQ 9: For which section code, applicant is required to provide inputs in the section "Religious Activities details" in Form 10A?

Ans. If applicant has selected Section Code "12-Clause (iv) of first proviso to sub-section (5) of section 80G" in Form 10A, only in that case "Religious Activities details" Section in the form will be enabled and applicant can enter the relevant details. If Section code selected is other than Section Code 12, the complete section of Religious Activities details will be grayed off and no inputs are required from the applicant.

(Kindly refer Instructions to fill form 10A specified in related Form 10A notification for more details.)

FAQ 10: Whether applicant is required to enter "Income details" if Section Code selected is "13-Fifth Proviso to Sec 35(1)-Clause(ii)-Scientific Research-Research Association"?

Ans. No, applicant is not required to enter Income details, if section code selected is relating to Section 35(1) and hence, the related fields will be grayed off in the form itself. Income details is required to be provided only in the following situations:

- a) If any applicant has selected any of the Section Code:
 - 02-Sub clause (vi) of clause (ac) of sub-section (1) of section 12A
 - 07-Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)
 - 08-Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10)
 - 09-Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 10)
 - 10-Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10)
 - 12-Clause (iv) of first proviso to sub-section (5) of section 80G

or

- b) If "No" is selected in the field "Has return of income been filed for the last assessment year for which the due date has expired" and any of following dropdown value is selected in "Section Code"
 - 01-Sub clause (i) of clause (ac) of sub-section (1) of section 12A
 - 03-Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)
 - 04-Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10)
 - 05-Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 10)
 - 06-Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10)
 - 11-Clause (i) of first proviso to sub-section (5) of section 80G

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FAQ 11: While uploading an attachment, what specifications are required to be considered?

Ans. While uploading an attachment, applicant is required to consider following:

- a) Attachment should be in pdf format with a scan clarity of 300 DPI .
- b) If original document is illegible or it is available in vernacular language, please upload English translated version, neatly typed in A4 sheet with 2.54cm margin across all sides, along with the original document.