

Proposed FORM 10 is a statutory reporting form furnished by the prescribed authority to the Income-tax Department in respect of scientific research programmes approved under section 45(3)(c) of the Income-tax Act, 2025. The form ensures institutional accountability and enables tax authorities to monitor approved programmes and associated deductions.

## **2. Legislative Framework**

Section 45(3)(c) of the Income-tax Act, 2025 read with Rule 30 of the Income-tax Rules establishes a structured framework for approval, monitoring and oversight of scientific research programmes. While FORM 7 and FORM 8 govern the application and approval stages respectively, FORM 10 operationalises the reporting obligation of the prescribed authority.

## **3. Role of FORM 10 in the Compliance Lifecycle**

FORM 10 represents the oversight and reporting stage in the statutory lifecycle:

1. Application by sponsor in FORM 7;
2. Grant of approval by prescribed authority in FORM 8;
3. Reporting of approval to the Income-tax Department through FORM 10;
4. Monitoring of payments, utilisation and compliance;
5. Verification of deductions claimed by the sponsor.

## **4. Person Responsible for Furnishing FORM 10**

FORM 10 is required to be furnished by the prescribed authority who grants approval of the scientific research programme. The obligation is institutional and independent of the sponsor.

## **5. Recipient of FORM 10**

FORM 10 is furnished to the Chief Commissioner of Income-tax having jurisdiction over the sponsor. This ensures that jurisdictional tax authorities are apprised of approved programmes.

## **6. Contents of FORM 10**

FORM 10 captures essential particulars, including:

- details of the sponsor and executing institution;
- particulars of the approved scientific research programme;
- approval reference number and date;
- approved duration, cost and tax years;
- conditions subject to which approval has been granted.

The form provides a concise but comprehensive snapshot of the approval granted.

## **7. Time Limit and Mode of Furnishing**

FORM 10 is required to be furnished within the period prescribed under Rule 30 from the date of grant of approval. It is envisaged as an electronically furnished form to ensure timeliness and system-level integration.

## **8. Significance for Tax Administration**

FORM 10 enables the Income-tax Department to:

- maintain an auditable trail of approved scientific research programmes;
- correlate approvals with deductions claimed by sponsors;
- identify cases for further verification or audit, where required.

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## **9. Effect on Deduction Claims**

FORM 10 does not confer any right or entitlement on the sponsor. It does not substitute the approval order in FORM 8. Deduction under section 45(3)(c) continues to be governed by compliance with statutory conditions and verification at the assessment stage.

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## 10. System-driven Administration under the Income-tax Act, 2025

Proposed FORM 10 is envisaged as part of a system-driven compliance architecture. Auto-linkage with FORM 7 and FORM 8, standardised fields and electronic transmission are intended to enhance transparency, reduce manual intervention and strengthen oversight.

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## 11. Conclusion

FORM 10 is a key instrument for institutional reporting and tax oversight in the scientific research incentive regime under the Income-tax Act, 2025. By ensuring timely and accurate reporting by the prescribed authority, the form supports effective administration, monitoring and enforcement of section 45(3)(c).