

Form NO. 104 – Application for provisional registration or provisional approval

Purpose:

Form No. 104 is a common application form for,-

- (i) any non-profit organisation seeking provisional registration under section 332(3) (Table: Sl. No. 1) of the Income-tax Act, 2025 (the Act) for claiming benefits applicable to registered non-profit organisations under the Act, or
- (ii) any registered non-profit organisation or any regimental Fund or Non-public Fund established by the armed forces of the Union, referred to in Schedule VII (Table: Sl. No. 1) of the Act, seeking provisional approval under section 354(2) (Table: Sl. No. 1) of the Act so that the donations received by the registered non-profit organisation or the funds, become eligible for deduction under section 133(1)(b)(ii) of the Act.

Who Should File:

Two categories of applicants may file Form No. 104 :

Category 1 - Every non-profit organisation, as referred under section 332(1) of the Act seeking benefits applicable to registered non-profit organisations under the Act, **whose activities have not commenced** and which has not been registered under section 12A, 12AA or 12AB or section 10(23C) of the Income-tax Act, 1961 or section 332 of the Act (specified provision) at any time before making the application and which fulfils conditions provided under section 332(2) of the Act such as that it should have been registered or incorporated in India for charitable and religious purposes etc.

Category 2- Any registered non-profit organisation or any regimental Fund or Non-public Fund established by the armed forces of the Union, referred to in Schedule VII (Table: Sl. No. 1) of the Act, seeking provisional approval under section 354(2) of the Act, **where the activities of the applicant have not commenced**, so that the donations received by the registered non-profit organisation or the funds, become eligible for deduction under section 133(1)(b)(ii) of the Act.

For both the categories of the Applicant, the application in Form No. 104 is required to be furnished electronically to Commissioner of Income Tax (CPC) from the e-filing portal.

Frequency & Due Dates:

Time limit for furnishing application	Validity of Registration/approval	Time limit for passing the order by CIT,CPC
At any time during the tax year beginning from which	Three tax years or up to 6 months from the commencement of activities, which ever is	One month from the end of the month in which

registration is sought.	earlier, commencing from the tax year in which such application is made.	application is made.
-------------------------	--	----------------------

Structure of Form No. 104:

- **Part-A (Personal information):** Information of Name, PAN and Address of the Applicant
- **Part B (Other Information)**
- **Basic Details**
 - Section code under which application is being made;
 - Whether activities of the Applicant have commenced
 - Whether trust is irrevocable (as per the trust deed) (refer Note 5): Yes/No
 - Whether any application for registration/approval made by the Applicant in the past has been rejected:
 - Whether the Applicant has incurred expenditure of religious nature exceeding 5 % of total income in any tax year
- **Details of Incorporation/Constitution of the Application-** Information of nature of applicant, nature of activities, details of incorporation, objects of the Applicant,
- **Details of registration/approval of the Applicant-** Details of existing registration under the Income-tax Act, 2025 or Income-tax Act, 1961 or any other law
- **Details of office bearers** - Information of name, relationship with applicant , percentage of shareholding (in case shareholding is > 5%),unique identification number, address, mobile number and email of the office bearer.
- **Details of beneficial ownership of the Applicant-** Where office bearer is not an individual, then information of the natural person who is the ultimate beneficial owner of the Applicant such as name, unique identification number, address and percentage of beneficial ownership.
- **Whether return of income has been filed by the Applicant for the last tax year**
- **Other attachments to be uploaded**
- **Undertaking to be submitted by the Applicant**

What are the documents required to file the Form No. 104?

Following documents may be required for filing Form No. 104

- (i) Self certified copy of the trust deed;
- (ii) where the applicant is created, or is established, under an instrument, self certified copy of the instrument;

- (iii) where the applicant is created, or is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the applicant;
- (iv) 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;
- (v) self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the applicant is registered under such Act;
- (vi) self-certified copy of order of rejection of application for grant of registration or approval, or cancellation of registration or approval, as the case may be, under-
 - a. section 10(23)(iv) or section 10(23C)(v), or section 10(23C)(vi) or section 10(23C)(via) or section 12A or section 12AA or section 12AB or section 80G of the Income-tax Act, 1961,
 - b. section 332 (7)(a), or
 - c. section 354(3);
- (vii) where the applicant has been in existence during any tax year or years prior to the tax 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 (to be provided if return of income has not been filed for the past tax year).(If there is no audited annual accounts of the applicant for any of the last three years then self-certified NIL declaration for each year separately);
- (viii) note on the proposed activities of the applicant;

Filing Count:

On average, **1.2 lakh** Form No. 10A (now Form No. 104) were filed each year over the past five years.

What is the process flow of filing Form No 104?

The process flow includes following steps

1. The Application in Form No. 104 is required to be accompanied by the documents, information and undertakings contained therein;
2. Form No 104 is required to be furnished electronically under a digital signature or through an electronic verification code and is required to be verified by verified by the person who is authorised to verify the return of income, as applicable to the applicant.

Outcome of Processed Form No 104:

Once Form No. 104 is filed , the following outcomes may occur:

(i) Granting of provisional registration/approval

On receipt of an application in Form No. 104, the Commissioner of Income Tax (CPC), shall pass an order in writing in Form No.106, within one month from the end of the month in which application in Form No. 104 is made. -

(a) issuing a 16-digit alphanumeric Unique Registration Number (URN) and granting provisional registration under section 332(8) or granting provisional approval under section 354(4) or both;

(b) where the activities of the applicant have commenced or it has been registered under any specified provision at any time before making the application, Form No. 104 shall be considered non-est and shall not be further proceeded with.

(ii) Cancellation of provisional registration/approval -

The registration or approval granted in Form No. 106 and Unique Registration Number (URN), may be cancelled by the jurisdictional Principal Commissioner or Commissioner after providing an opportunity of being heard to the applicant, if, at any point of time it is noticed that Form No. 104,-

(a) contains any false or incorrect information; or

(b) does not comply with the requirements of being furnished electronically under a digital signature or through an electronic verification code or without verification by by the person who is authorised to verify the return of income, as applicable to the applicant.

Such registration or approval or URN shall be considered to have never been granted or issued.

(iii) Surrender of provisional registration/approval

Further, the Applicant may also surrender the registration or approval granted if the applicant, has never claimed any benefit of exemption under the Income-tax

Act, 1961 (section 10(23C)(iv) or section 10(23C)(v) or section 1023C(vi) or section 10(23C)(via), section 11, section 12) or Part B of Chapter XVII of the Act, in its return of income for any tax year including the tax year in which such surrender of registration or approval is made and gives an undertaking to this effect. After such a surrender is made such registration or approval shall be deemed to have never been granted.

(iv) Withdrawal of application for provisional registration/approval

The applicant can also withdraw the application for registration or approval if such a request for withdrawal of Form No. 104 is made within 7 days of filing the said form.

Brief note on broad or qualitative changes proposed:

Key updates include the following

- Overall Form No. 104 has been further simplified with the length of the form being reduced to only 1 page.
- Detailed information of asset and liabilities has been removed from the main form and this information is now being requested to be uploaded only when the applicant has not filed his return of income.
- Details of break up of total income i.e government grants, other grants etc has been removed.
- Details of break up of religious expenditure undertaken for the past three tax years has also been removed

Challenges and Solutions:

Form No 104 is used for grant of automatic provisional registration or provisional approval for applicants who have not yet commenced their activities. Accordingly, several information fields which were sought earlier and were seen to be complicated for new NPOs have been removed for simplification.

The above omissions have been done in view of the fact that the applicants are new entities who do not have any activities and hence are unlikely to have details of any income and expenditures. Furthermore, these entities are mandatorily required to seek re-registration/re-approval where detailed information is sought.

Common Changes made across Forms:

1. Assessment / Financial / Previous year or years have been replaced with Tax year or years, wherever appearing in the Form/Annexure.
2. Sections, Clauses and Schedules changes as per the Income-tax Act, 2025.
3. Currency symbol "Rs." has been replaced with "₹".