

## Form No. 105 – Application for registration or approval

### Purpose:

Form No. 105 is a common application form for,-

- (i) any non-profit organisation seeking regular registration under section 332(3) (Table: Sl. Nos. 2 to 7) 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 approval under section 354(2) (Table: Sl. Nos. 2 to 5) 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. 105:

**Category 1:** Applicants seeking regular registration - Every non-profit organisation, as referred under section 332(1) of the Act seeking regular registration under the Act for availing benefits applicable to registered non-profit organisations and which fulfils conditions provided under section 332(2) of the Act such as it should have been registered or incorporated in India for charitable and religious purposes etc, and where the non-profit organisation falls into any of the following buckets:-

- (i) the activities of the applicant have commenced and it 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; or
- (ii) the applicant has been granted provisional registration and activities have commenced;
- (iii) the provisional registration of the applicant is due to expire and activities have not commenced;
- (iv) the registration of the applicant is due to expire, other than cases mentioned at serial number (iii).
- (v) the registration of the applicant has become inoperative due to switching over of regime under section 333 of the Act.
- (vi) the applicant, being a registered non-profit organisation, has adopted or undertaken modification of its objects which do not conform to the conditions of registration.

**Category 2:** Applicants seeking regular approval- 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 regular approval under

section 354(2) of the Act, so that the donations received by the registered non-profit organisation or the funds, become eligible for deduction for the donor under section 133(1)(b)(ii) of the Act, where the non-profit organisation or fund falls into any of the following buckets:-

- (i) Where the activities of the applicant have commenced.
- (ii) Where the applicant has provisional approval and activities have commenced.
- (iii) Where the provisional approval of the applicant is due to expire and activities have not commenced.
- (iv) Where the period for approval of a registered non-profit organisation is due to expire.

For both the categories of the Applicant, the application in Form No. 105 is required to be furnished electronically to jurisdictional the Principal Commissioner or Commissioner.

**Frequency & Due Dates:**

In all cases the validity of regular registration/approval is 5 tax years commencing from the tax year in which such application is made and the Principal Commissioner or Commissioner is required to pass the order of granting the regular registration or approval ( or cancellation of the same) within 6 months from the end of the quarter in which application is made.

**Certain exceptions:**

- (i) when the application is made where the provisional registration/provisional approval of the applicant is due to expire and activities have not commenced or where the where the period for approval of a registered non-profit organisation is due to expire,in this scenario, the validity of the regular registration/approval shall be five tax years following the tax year in which such application is made.
- (ii) Where the total income of the Applicant, without giving effect to the provision of Part B of Chapter XVII during each of the two tax years, preceding the current tax year in which the application is made, does not exceed Rs 5 core, then the validity of the regular registration shall be 10 tax years.

The time limit for making an application for regular registration and approval is provided below:

<b>Category of Applicant seeking regular registration</b>	<b>Category of Applicant seeking regular approval</b>	<b>Time limit for furnishing application</b>
Where the activities of the applicant have commenced	Where the activities of the applicant have commenced.	At any time during the tax year, beginning from which registration/approval is sought.

and it has not been registered under any specified provision at any time before making the application.		
Where the applicant has been granted provisional registration and activities have commenced.	Where the applicant has provisional approval and activities have commenced.	Within six months of the commencement of activities.
Where the provisional registration of the applicant is due to expire and activities have not commenced.	Where the provisional approval of the applicant is due to expire and activities have not commenced.	At least six months prior to the expiry of the provisional registration/provisional approval
Where the registration of the applicant is due to expire, other than cases mentioned immediately above	Where the period for approval of a registered non-profit organisation is due to expire.	At least six months prior to the expiry of the registration/approval
Where the registration of the applicant has become inoperative due to switching over of regime under section 333.	-	At any time during the tax year beginning from which the registration is sought to be made operative.
Where the applicant, being a registered non-profit organisation, has adopted or undertaken modification of its objects which do not	-	Within thirty days of the date of such adoption or modification.

conform to the conditions of registration.		
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**Structure of Form 105:**

- **Part-A (Personal information):** Information of Name, PAN and Address of the Applicant
- **Part B (Other Information)**
- **General opening qualifying questions**
  - whether the trust deed is irrevocable
  - Whether any application for registration/approval under the Income-tax Act, 1961 has been rejected in the past
- **Application details:** Information regarding whether application is re-application, application with delay, or application without delay, details of whether condonation of delay has been passed and details of said order, details of earlier application if re-application, cause for delay if application is delayed,
- **Details of formation-** Information of nature of applicant, nature of activities, details of instrument under which applicant is formed, 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 total income of the application without giving effect to the provision of Part B of Chapter XVII during each of the two tax years, preceding the current tax year in which the application is made.**
- **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.
- **Details of operation of the Applicant-** Information of institutions being managed/controlled/administered/owned by the Applicant, nature of activity such as school, college university, hospital etc, category of activity, bank accounts held by the applicant, land or buildings held by the applicant
- **Details of advancement of any other object of general public utility-** Information of commercial activity carried out by the Applicant in the course of actual carrying out of such advancement of any other object of general public utility, receipts from such activities, separate books of account maintained for such activities
- **Details of asset liabilities-** Information of Corpus ,Funds/reserves and surplus other than corpus, Long term liabilities, Other liabilities, Land and Building, Other fixed assets ,Investments/deposits made into one or more of the forms or modes specified in section 350, Investments/deposits other than specified modes, Other assets,

- **Details of income-** Information of regular income, Grants received from Central or State Government, Grants received from Companies under Corporate Social Responsibility, Other Specific Grants, Corpus donations received for the past three tax years
- **Details of religious Activities :** Information of total income, expenditure of religious nature and percentage of such expenditure to total income undertaken for the past three tax years
- **Attachments to be provided**
- **Undertaking to be furnished by the Applicant**

**What are the documents required to file the Form No. 105?**

**Following documents may be required for filing Form 105**

- (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 existing order granting 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) under sections 332(7)(a), (8) and (9); or
  - (c) section 354(3)(a) or 354(4).
- (vii) 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)(b); or
  - (c) section 354(3)(b).
- (viii) 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 Applicant 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.
- (ix) Where the Applicant has been in existence during any 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 Applicant 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;
- (x) Where a business undertaking is held by the Applicant as per the provisions of section 344 and the Applicant has been in existence during any year or years prior to the tax 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 63 for such period in case where category I is not selected in Part B (Sl. No. 8(f));
- (xi) Where the income of the Applicant includes any commercial activity as per the provisions of section 345 and the Applicant has been in existence during any year or years prior to the tax year in which the application for registration is made, self-certified copies of the annual accounts of such business 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 63 for such period in case where category I is not selected in Part B (Sl. No. 8(f));

- (xii) Self-certified copy of the documents evidencing adoption or modification of the objects in case where section code is 19, 20, 21 or 22 in Part B (Sl. No. 8(f));
- (xiii) Order passed wherein delay in filing of application for registration/approval has been condoned
- (xiv) Where "re-application" is selected and the Applicant has submitted in the undertaking that the appeal against the earlier order issued in Form No. 107 has been withdrawn, copy of the letter/application submitted before the appellate forum for withdrawal of appeal;
- (xv) Cause of delay in filing application where application is with delay
- (xvi) Cause of delay in filing re- application (where re-application is selected as per Part B (Sl. No. 8(a))
- (xvii) Detailed note on the activities of the Applicant;

### **Filing Count:**

On average, 28,713 Form No 105 ( Now Form No. 105) were filed each year over the past five years.

### **What is the process flow of filing Form No. 105?**

The process flow includes following steps

1. The Application in Form No 105 is required to be accompanied by the documents, information and undertakings contained therein;
2. Form No 105 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. 105:**

**Once Form No. 105 is filed , the following outcomes may occur:**

### **(i) Order granting registration /approval**

On receipt of an application in Form No. 105, the Principal Commissioner or Commissioner, shall pass an order in writing in Form No. 107,-

- (a) issuing a 16 digit alphanumeric Unique Registration Number (URN) and granting registration or approval;
- (b) rejecting the application;
- (c) rejecting the application and also cancelling the registration or approval; or
- (d) granting registration or approval under for one section code and rejecting the application under the other section code mentioned in the application.

### **(ii) Re-application in Form No. 105**

Further, the Applicant may also re-apply for seeking registration/approval within one month from the end of the month in which the order of cancellation of registration/approval has been passed in Form No. 107, and where the order for cancellation or rejection is only on account of the following reason:

- (a) failure of the applicant to provide all or any of the documents or information as sought by the Principal Commissioner or Commissioner under section 332(7); or
- (b) not availing an opportunity of being heard; or
- (c) ineligibility of the applicant on account of certain terms contained in the trust deed which has been modified on or before the date of re-application,

In case of re-application the Applicant shall be required to provide the reasons for, –

- (i) the failure to provide necessary information or documents;
- (ii) not availing the opportunity to be heard; or
- (iii) ineligibility of the applicant on account of certain terms contained in the trust deed which has been modified on or before the date of re-application; and

**The Applicant shall also be required to give an undertaking that it has no appeals pending against the cancellation order/ or that no appeals shall be made in future.**

**The Applicant shall be provided only a one time opportunity to re-apply.**

**The re-application shall be considered a fresh application and the time limit of passing the order under Form No 107 shall be governed by the provisions of section 332(2) or 354(2), as the case may be.**

**(iii) Withdrawal of Application in Form No 105**

The applicant can withdraw the application for registration or approval if such a request for withdrawal of Form No. 105 is made within 7 days of filing the said form.

**(iv) Correction of certain details in Form No. 105**

Further, the applicant can also make a request for correcting the furnished Form No.105 where it is noticed that the application in Form No. 105 has been made by furnishing an erroneous section code or erroneous nature of activity. Such request for correction may be made at any time before passing of the order in Form. No. 107.

**Brief note on broad or qualitative changes proposed:**

Key updates include the following

- Overall Form No. 105 has been streamlined and aligned with the new sections and phrases under the Income-tax Act, 2025.
- Rows have been inserted to capture information and to enable re-application by the applicant in case of rejection/cancellation and application with delay.
- Information regarding claim of deduction under section 10(21) of the Income-tax Act, 1961 has been omitted since all the institutions have already been registered. This was a one-time exercise which required the institution already notified u/s 35 to intimate in Form 10A.
- Information fields regarding the details of business undertaking under section 11(4) of the IT Act,1961 and profits and gains from business under section 11(4A) have been omitted.
- In the new Form instructions for “nature of applicant” have been designed at 3 levels for the ease of compliance to align with the provisions of Income-tax Act, 2025 [Section 332(1)]
- Information regarding the, “total income of applicant without giving effect to provisions of Part B of Chapter XVII during each of the two tax years, preceding the current tax year in which this application is made” is being captured because there is a policy change in section 332 and for smaller NPOs, registration is now being granted for 10 years
- For Information regarding “unique identification No.”,Driving license number and Ration card number have been omitted from the available options.
- Details of regular income is being captured in accordance to the substantive provision of the Income-tax Act, 2025.

**Challenges and Solutions:**

Form No 105 is used for grant of regular registration/approval, which is required to be done after a period of every 5 years.

An effort has been made to simplify the existing information which was already being captured, by structuring more information fields and simplifying the language for the ease of filing by the Applicant. In addition, new information is being captured in accordance with the amendments brought in by the Income-tax Act, 2025.

**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 "₹".