

Guidance Note – Form No. 19
Application for notification of a semiconductor wafer fabrication manufacturing unit as specified business under section 46 of the Act

Name of form as per I.T. Rules, 1962	Form 3CS	Name of form as per I.T. Rules, 2026	19
Corresponding section of I.T. Act, 1961	35AD	Corresponding section of I.T. Act, 2025	46
Corresponding Rule of I.T. Rules, 1962	11-0B	Corresponding Rule of I.T. Rules, 2026	36

Purpose

Form No. 19 is prescribed for making an application for notification of a semiconductor wafer fabrication manufacturing unit as a specified business under section 46 of the Act.

Notification of the unit as a specified business enables the applicant to avail the tax benefits provided under section 46 in respect of eligible expenditure incurred for such business.

The form captures information relating to the applicant, the specified business and the semiconductor wafer fabrication manufacturing unit, and facilitates verification of compliance with the prescribed statutory and policy conditions.

Who Should File

Form No. 19 is required to be furnished by an assessee who is carrying on or proposes to carry on the business of manufacturing semiconductor wafer fabrications and seeks notification of such unit as a specified business under section 46 of the Act.

Filing of the form is mandatory for making an application for notification of the unit for the purposes of claiming benefits available to specified businesses under section 46.

Structure of Form

Form No. 19 consists of the following main parts:

1. Particulars of the assessee

2. Particulars of the specified business
3. Details of proposed unit
4. Fulfilment of conditions
5. Declaration

These sections capture the information necessary for examining the eligibility of the semiconductor wafer fabrication manufacturing unit for notification as a specified business.

What are the documents required to file the Form

The following documents may be required to be furnished along with Form No. 19:

1. Copy of approval granted by the competent authority under the Modified Special Incentive Package Scheme (MSIPS) on the recommendation of the Appraisal Committee.
2. Order number and date of approval issued by the competent authority under the above scheme.

These documents enable verification of the eligibility of the semiconductor wafer fabrication manufacturing unit for notification under section 46.

What is the process flow of filing Form

The process flow broadly involves the following steps:

1. The applicant prepares Form No. 19 by furnishing the required information relating to the assessee, the specified business and the semiconductor wafer fabrication manufacturing unit.
2. Relevant supporting documents relating to approval of the unit under the Modified Special Incentive Package Scheme are attached where applicable.
3. The completed form is furnished electronically through the income-tax e-filing portal in the manner prescribed.
4. The application is examined by the Income-tax Department to verify compliance with the provisions of section 46 and the conditions prescribed under rule 36.

5. Based on such examination, the competent authority may grant notification of the semiconductor wafer fabrication manufacturing unit as a specified business under section 46.

Outcome of Processed Form

Upon processing of the application:

- If the prescribed conditions are satisfied, the semiconductor wafer fabrication manufacturing unit may be notified as a specified business under section 46.
- Upon such notification, the applicant may claim the tax benefits available under section 46 in respect of eligible expenditure incurred for the specified business.
- Where the conditions prescribed under the Act or rules are not fulfilled, the application may not be approved.

Common Changes made across Forms

1. To make Forms system-friendly and enable e-filing and uploading, certain anomalies found due to grouping of Name, Designation, Address, PAN and Aadhaar number have been separated into different boxes.
2. Assessment / Financial / Previous year or years have been replaced with Tax year or years, wherever appearing in the Form/Annexure.
3. Sections, Clauses and Schedules changes as per the Income-tax Act, 2025.
4. Currency symbol “Rs.” has been replaced with “₹”.