

FORM 10 - Frequently Asked Questions (FAQs)

Form of Statutory Report under Section 45(3)(c) read with Rule 30 of the Income-tax Rules, 2026

Name of form as per I.T. Rules, 1962	Form 3CJ	Name of form as per I.T. Rules, 2026	FORM 10
Corresponding section of I.T. Act, 1961	Section 35	Corresponding section of I.T. Act, 2025	Section 45(3)(c)
Corresponding Rule of I.T. Rules, 1962	6	Corresponding Rule of I.T. Rules, 2026	RULE 30

1. What is FORM 10?

FORM 10 is a statutory report furnished by the prescribed authority to the Income-tax Department in respect of a scientific research programme approved under section 45(3)(c) of the Income-tax Act, 2025, read with Rule 30 of the Income-tax Rules. It serves as a monitoring instrument post approval.

2. What is the purpose of FORM 10?

The purpose of FORM 10 is to:

- report the grant of approval of a scientific research programme;
- enable jurisdictional income-tax authorities to monitor approved programmes;
- facilitate verification of compliance with conditions of approval; and
- support administration of deductions claimed by sponsors under section 45(3)(c).

3. Who is required to furnish FORM 10?

FORM 10 is required to be furnished by the *prescribed authority* who has granted approval of the scientific research programme under Rule 30.

4. To whom is FORM 10 furnished?

FORM 10 is furnished to the Chief Commissioner of Income-tax having jurisdiction over the sponsor.

5. Is FORM 10 required to be filed by the sponsor?

No. FORM 10 is not required to be filed by the sponsor. It is an internal statutory report furnished by the prescribed authority.

6. What information is contained in FORM 10?

FORM 10 contains details relating to:

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

7. When is FORM 10 required to be furnished?

FORM 10 is required to be furnished within the time prescribed under Rule 30 from the date of granting approval of the scientific research programme.

8. What is the significance of FORM 10 for tax administration?

FORM 10 enables the Income-tax Department to:

- maintain a centralised record of approved scientific research programmes;
- cross-verify claims of deduction made by sponsors;
- initiate compliance checks where deviations are noticed.

9. Does FORM 10 affect the validity of approval granted under FORM 8 ?

No. FORM 10 does not alter or substitute the approval granted under FORM 8 . It is a reporting mechanism for administrative and monitoring purposes.

10. What happens if FORM 10 is not furnished in time?

Non-furnishing or delayed furnishing of FORM 10 may attract administrative consequences and may impact monitoring of deductions claimed under section 45(3)(c).

11. How does FORM 10 fit into the overall compliance framework?

FORM 10 completes the approval-reporting loop by ensuring that every approval granted under FORM 8 is formally reported to the Income-tax Department for enforcement.