

Form No. 104 – Frequently Asked Questions

Form of application under section 332(3) or section 354(2) of the Income-tax Act, 2025

Name of form as per I.T. Rules, 1962	Form 10A	Name of form as per I.T. Rules, 2026	Form No. 104
Corresponding section of I.T. Act, 1961	fifth proviso to section (1) of section 35(1), section 12A(1)(ac), section 80G(5)(vi)	Corresponding section of I.T. Act, 2025	332(3) (Table: Sl. No. 1); ,354(2) (Table: Sl. No. 1);
Corresponding Rule of I.T. Rules, 1962	5CA,11AA,17A	Corresponding Rule of I.T. Rules, 2026	181

1: What is Form No. 104 ?

Ans: 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.

2: Who should file Form No. 104?

Ans: Two categories of applicants may file Form No. 104 :

(I) **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.

(II) **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.

3: Is Form No. 104 mandatory?

Ans: Form No. 104 is mandatory only for those applicants, whose activities have not commenced, and which intend to seek provisional registration or provisional approval for claiming benefits applicable to registered non-profit organisations under the Act, or so that the donations received by the approved non-profit organisations or the funds, become eligible for deduction under section 133(1)(b)(ii) of the Act for the donor, respectively.

4: What is the time limit for filing Form No. 104?

Ans: Form No. 104 can be filed **at any time during the tax year beginning from which registration is sought or approval is sought**, as per section 332(2) or section 354(2) of the Income-tax Act, 2025.

5: How many times can Form No. 104 be filed in a year and what is the validity of the provisional registration/approval?

Ans: Form No. 104 is **event-based** and is filed only when a registered Non-profit organisation or fund whose activities have not commenced wishes to seek provisional registration or provisional approval for claiming benefits applicable to registered Non-profit organisation under the Act or for making the donations received by such approved Non-profit organisation or fund eligible for deduction for the donor.

Once the provisional registration or approval is granted **it is valid for a period of three tax years or upto 6 months from the commencement of activities, which ever is earlier, commencing from the tax year in which such application is made.** Furthermore, these entities are mandatorily required to seek re-registration/re-approval after a period of three tax years, so as to continue to avail the benefits under the Act.

6: Where can I file Form No. 104 and to which authority is it required to be furnished to ?

Answer: For both the categories of the Applicant as mentioned in Answer 3, the application in Form No. 104 is required to be furnished electronically to Commissioner of Income Tax (CPC) on the e-filing portal.

7 : What happens after I file Form No. 104 ?

Ans: 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 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.

6: What documents are required to file Form No. 104?

Ans: The following documents may be required for filing Form No. 104:

- Self certified copy of the trust deed;
- where the applicant is created, or is established, under an instrument, self certified copy of the instrument;
- 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;
- 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;
- self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the applicant is registered under such Act;
- 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-
 - 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,
 - section 332 (7)(a), or
 - section 354(3);

- 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);
- note on the proposed activities of the applicant;

8: Can I edit Form No. 104 after submission?

Ans: No. Once Form No. 104 is submitted, it **cannot be edited**. Ensure all details are correct before submission.

10: While filling Part A, can I leave PAN blank?

Ans: PAN is mandatory for all applicants filling the form.

11: What if I do not have a PAN?

Ans: Form No. 104 cannot be submitted without a valid PAN.

12: I want to declare that the activities of the applicant have not commenced. Where should this be mentioned?

Ans: This is part of the **Undertaking Section** of Form No. 104, where the applicant undertakes that the activities of the Applicant have not commenced on or before the date of making this application.

13: If I am seeking provisional registration as well as provisional approval, do I have to file Form No. 104 twice?

Ans: No. Form No. 104 is a common application form for seeking both provisional registration under section 332(3) and provisional approval under section 354(2) and the Applicant needs to file only one Form No. 104. Consequent to filing of the common form, two separate orders in Form No. 104 , viz one granting provisional registration and one granting provisional approval shall be passed by the CIT (CPC).

14: Can Form No. 104 be filed offline?

Ans: No. Form No. 104 can only be submitted **online** through the Income Tax e-Filing portal.

15: Why is Form No. 104 important?

Ans: Form No. 104 is used for grant of automatic provisional registration or provisional approval for applicants who have not yet commenced their activities. This is to ensure that registered Non-profit organisation or funds intending to seek to benefits under the Act may but whose activities have not commenced may be granted registration/approval automatically without any delay or additional verification at the time of making the Application, with basic information being asked.

Further, several information fields which were sought earlier and were seen to be complicated for new Non-Profit Organisations 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.