

Form No. 105– 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 No. 10AB	Name of form as per I.T. Rules, 2026	Form No. 105
Corresponding section of I.T. Act, 1961	section 12A(1)(ac), section 80G(5)(vi)	Corresponding section of I.T. Act, 2025	332(3) (Table: Sl. Nos. 2 to 7); 354 (2) (Table: Sl. Nos. 2 to 5)
Corresponding Rule of I.T. Rules, 1962	11AA,17A	Corresponding Rule of I.T. Rules, 2026	181

1: What is Form No. 105?

Ans: 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.

2: Who should file Form No. 105?

Ans: 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.

3: Is Form No. 105 mandatory?

Ans: Form No. 105 is mandatory only for those applicants which intend to seek regular registration or approval for claiming benefits applicable to registered non-profit organisations under the Act, or so that the donations received by the approved non-profit organisation or the funds, become eligible for deduction under section 133(1)(b)(ii) of the Act for their donors, respectively.

4: What is the time limit for filing Form No. 105?

Ans: The time limit for making an application for regular registration and approval is provided below for the different categories of Applicants filing the application:

Category of Applicant seeking regular registration	Category of Applicant seeking regular approval	Time limit for furnishing application
Where the activities of the applicant have commenced and it has not been registered under any specified provision at any time before making the application.	Where the activities of the applicant have commenced.	At any time during the tax year, beginning from which registration/approval is sought.

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 conform to the conditions of registration.	-	Within thirty days of the date of such adoption or modification.

4: How many times can Form No. 105 be filed in a year and what is the validity of the regular registration/approval?

Ans: Form No. 105 is **event-based** and is filed only when a registered non-profit organisation or fund whose activities have not commenced wishes to seek regular registration or regular 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.

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.**

5: Where can I file Form No. 105 and to which authority is it required to be furnished to ?

Answer 3: 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.

6 : What happens after I file Form No. 105?

Ans: 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.

7: Can re-application be made each time a order for cancellation of registration/approval is passed in Form No. 105?

Ans: No, re-application is only a one time opportunity and it can be made only once i.e after the first instance of cancellation of registration/approval

8: In case of reapplication, how can I submit that appeal against the rejection/cancellation order in Form No. 107 has been withdrawn?

Ans: The Applicant shall be required to upload a copy of the letter/application submitted before the appellate forum for withdrawal of appeal along with Form No. 105.

9: What documents are required to file Form No. 105?

Ans: The following documents may be required for filing Form No. 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 -
 - (i) 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;
 - (ii) under sections 332(7)(a), (8) and (9); or
 - (iii) 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-
 - (i) 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;
 - (ii) section 332(7)(b); or
 - (iii) 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.

10: Can I correct Form No. 105 after submission?

Ans: Yes. Where the applicant notices that the application in the Form No 100AB has been made by furnishing an erroneous section code or erroneous nature of activity, —

(a) the applicant may furnish a request for correction before the Principal Commissioner or the Commissioner, at any time before passing of the order in Form No.107; and

(b) the Principal Commissioner or the Commissioner on receipt of such request, may allow such correction.

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

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

12: What if I do not have a PAN?

Ans: Form No. 105 cannot be submitted without a valid PAN.

13: I want to declare that the activities of the applicant have commenced. Where should this be mentioned?

Ans: This is part of the **Undertaking Section** of Form No. 105, where the applicant undertakes that the activities of the Applicant have commenced on a certain date.

14: If I am seeking regular registration as well as regular approval, do I have to file Form No. 105 twice?

Ans: No. Form No. 105 is a common application form for seeking both regular registration under section 332(3) and regular approval under section 354(2) and the Applicant needs to file only one Form No. 105. Consequent to filing of the common form, two separate orders in Form No. 107 ,

viz one granting regular registration and one granting regular approval shall be passed by the the Principal Commissioner or Commissioner.

15: Can Form No. 105 be filed offline?

Ans: No. Form No. 105 can only be submitted **online** through the Income Tax e-Filing portal.

15: Why is Form No. 105 important?

Ans: 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.