

Form No. 107 – Frequently Asked Questions

Form for passing of order for grant of registration under section 332 or approval under section 354 or rejection of application or cancellation of registration or approval granted

Name of form as per I.T. Rules, 1962	Form 10AD	Name of form as per I.T. Rules, 2026	Form No. 107
Corresponding section of I.T. Act, 1961	Section 12AB 80G(5)(vi)	Corresponding section of I.T. Act, 2025	332(7) 354 (3)
Corresponding Rule of I.T. Rules, 1962	11AA,17A	Corresponding Rule of I.T. Rules, 2026	181

1: What is Form No. 107?

Ans: Form No. 107 is an order passed by the jurisdictional Principal Commissioner or Commissioner for granting of registration or approval after receipt of application in Form No. 105.

2: What are the time lines for passing of order for regular registration/ regular approval in Form No. 107 :

Ans: The Principal Commissioner or Commissioner shall be 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.

3: What is the validity of the order passed in Form No. 105?

Ans: In all cases, except as provided below, 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 shall be 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, and the Applicant has been registered or approved earlier under the Income-tax Act, 1961 or the Act, then the validity of the regular registration shall be **10 tax years.**

4 : What happens after an order in Form No. 107 is passed ?

Ans: 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.