

FORM 14- Frequently Asked Questions (FAQs)

Form of Approval under Section 45(2) read with RULE 29 of the Income-tax Rules, 2026

Name of form as per I.T. Rules, 1962	Form 3CM	Name of form as per I.T. Rules, 2026	FORM 14
Corresponding section of I.T. Act, 1961	Section 35	Corresponding section of I.T. Act, 2025	Section 45(2)
Corresponding Rule of I.T. Rules, 1962	6	Corresponding Rule of I.T. Rules, 2026	RULE 29

1. What is FORM 14?

FORM 14 is the prescribed order of approval issued by the Department of Scientific and Industrial Research (DSIR) for an in-house research and development (R&D) facility of a company under section 45(2) of the Income-tax Act, 2025, read with RULE 29 of the Income-tax Rules.

2. What is the purpose of FORM 14?

The purpose of FORM 14 is to:

- formally grant approval to an in-house R&D facility;
- record the nature and objectives of scientific research to be undertaken;
- link the approval to DSIR recognition and the application made by the company; and
- serve as the statutory basis for claiming deduction under section 45(2), subject to compliance with prescribed conditions.

3. Who issues FORM 14?

FORM 14 is issued by the Secretary, Department of Scientific and Industrial Research, acting as the prescribed authority under RULE 29.

4. Who receives FORM 14?

FORM 14 is issued to the company maintaining the in-house R&D facility. A copy is also forwarded to the Chief Commissioner of Income-tax having jurisdiction over the company.

5. Is FORM 14 required to be filed by the company?

No. FORM 14 is not a filing form. It is an approval order issued by the prescribed authority. The company is required to retain the form and produce it, where required, in support of deduction claims.

6. What information is contained in FORM 14?

FORM 14 contains details such as:

- name and address of the company;
- nature of business and eligible products, if any;
- objectives of the scientific research;
- location of the in-house R&D facility;
- reference and date of application;
- DSIR recognition details; and
- confirmation of approval for purposes of section 45(2).

7. Is approval under FORM 14 facility-specific?

Yes. Approval granted through FORM 14 is facility-specific and applies only to the in-house R&D facility described in the order.

8. Does issuance of FORM 14 automatically entitle the company to deduction?

No. FORM 14 evidences approval of the facility. Deduction under section 45(2) is allowable only upon compliance with statutory conditions and verification by the Income-tax Department.

9. Is the approval under FORM 14 time-bound?

Approval under FORM 14 is subject to the validity period of DSIR recognition and continued compliance with conditions under section 45(2) and RULE 29.

10. Can approval granted under FORM 14 be withdrawn?

Yes. Non-compliance with statutory provisions, conditions of approval or withdrawal of DSIR recognition may result in withdrawal of approval.

11. How does FORM 14 relate to other in-house R&D forms?

FORM 14 is the approval order, which operates in conjunction with:

- FORM 11 (application and agreement);
- FORM 12 (report of prescribed authority);
- FORM 13 (audit report by accountant).