

**Form No. 17** – Frequently Asked Questions (FAQ)

(Form of application under section 45(3)(b) and section 45(4)(b) of the Income-tax Act, 2025)

Name of form as per I.T. Rules, 1962	Form No. 3CF	Name of form as per I.T. Rules, 2026	Form No 17
Corresponding section of I.T. Act, 1961	35	Corresponding section of I.T. Act, 2025	45
Corresponding Rule of I.T. Rules, 1962	5C,5F	Corresponding Rule of I.T. Rules, 2026	32 ,35

### 1. What is Form No. 17?

**Ans:** Form No. 17 is an application form prescribed for seeking approval under:

- **Section 45(3)(b)** of the Income-tax Act, 2025 (in case of a **company**), and
  - **Section 45(4)(b)** of the Income-tax Act, 2025 (in case of a **research association/ university/ college/ other institution**).
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### 2. Who should file Form No. 17?

**Ans:** Form No. 17 should be filed by any of the following applicants seeking approval under the Income-tax Act, 2025:

- a **Company** (for approval under section **45(3)(b)**), or
  - a **Research association/ University/ College/ Other institution** (for approval under section **45(4)(b)**).
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### 3. Is Form No. 17 mandatory?

**Ans:** Form No. 17 is **mandatory only if the applicant wants to obtain approval** under section **45(3)(b)** or section **45(4)(b)** of the Income-tax Act, 2025.

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### 4. When can Form No. 17 be filed?

**Ans:** Form No. 17 can be filed **at any time during the financial year preceding the tax year from which the approval is sought**. However, application for tax year 2026-27 can be made during that tax year.

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## 5. Where should Form No. 17 be filed?

**Ans:** The application in Form No. 17 shall be made to the Income Tax authority in the manner prescribed under the Rules ..

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## 6. What is the mode of filing Form No. 17?

**Ans:** Form No. 17 must be furnished **electronically**.

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## 7. Should Form No. 17 be filed using DSC or EVC?

**Ans:** Form No. 17 shall be furnished electronically:

- **under Digital Signature (DSC)**, if the return of income is required to be furnished under digital signature; or
  - **through Electronic Verification Code (EVC)** in other cases.
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## 8. Who should verify Form No. 17?

**Ans:** Form No. 17 must be verified by the person who is authorised to verify the return of income under **section 265** of the Income-tax Act, 2025 (as applicable to the applicant).

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## 9. What information is required in Form No. 17?

**Ans:** Form No. 17 requires the applicant to provide details broadly under the following parts:

### (A) Part A – Incorporation / Constitution details

Includes details such as:

- applicant type (company/ research association/ university/ college/ other institution)
- name, address, PAN, status, residential status
- email ID and contact number
- relevant section code
- incorporation/registration details
- registrations under DARPAN/ FCRA/ Income-tax Act, 2025 (if applicable)
- past rejection details (if any)

## (B) Part B – Key persons and operational details

Includes:

- details of founders, trustees, directors, shareholders holding 5% or more, etc.
  - beneficial owners (where applicable)
  - research facilities managed/ owned/ controlled
  - research projects undertaken in last three Tax Years
  - return filing details for last three Tax Years
  - income and expenditure details for last three Tax Years
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## 10. What is the “Code relevant to Section” in Form No. 17?

**Ans:** In Form No. 17, the applicant must select the appropriate code depending on the nature of the organisation and the applicable clause. The codes include:

- Research association [section 45(3)(a)(i)]
  - University/College/Other institution [section 45(3)(a)(i)]
  - Research association [section 45(3)(a)(ii)]
  - University/College/Other institution [section 45(3)(a)(ii)]
  - Company [section 45(3)(b)]
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## 11. What registrations must be disclosed in Form No. 17?

**Ans:** The applicant must disclose registrations (where applicable), including:

- registration under **section 332** of the Income-tax Act, 2025 (if registered)
  - approval under **Schedule VII** of the Income-tax Act, 2025 (if approved)
  - approval/recognition by DSIR (if applicable)
  - registration/approval under **section 45** of the Income-tax Act, 2025 (if already registered)
  - registration under **FCRA Act** (if registered)
  - registration on **DARPAN portal** (mandatory where applicant receives or intends to receive any grant/assistance from Government)
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## 12. Is DARPAN registration mandatory to be filled in Form No. 17?

**Ans:** DARPAN registration number must be mandatorily provided **if the applicant receives or intends to receive any grant or assistance from the Central Government or State Government.**

### 13. What should be done if the applicant's past application under section 45 was rejected?

**Ans:** If any past application for approval under section **45(3)(b)** or **45(4)(b)** (or corresponding provisions) was rejected, the applicant should provide **copy of the rejection order**.

### 14. What details of key persons are required in Form No. 17?

**Ans:** Form No. 17 requires details of all key persons such as:

- Author(s)/ Founder(s)/ Settlor(s)/ Trustee(s)
- Members of society/ governing council
- Director(s)
- shareholders holding **5% or more** shareholding
- office bearer(s)

The details include name, relation, PAN, address, mobile number and email ID.

### 15. What if a key person is not an individual?

**Ans:** If any person listed as a key person is **not an individual**, the applicant must provide details of **natural persons who are beneficial owners (5% or more)** of such person as on the date of application.

### 16. What operational details are required to be provided?

**Ans:** The applicant must provide details of laboratory/ research facility/ university/ college/ other institution managed/ controlled/ administered/ owned by the applicant, including:

- name and PAN
- whether notified/order passed under section 45 (Yes/No)
- year of establishment
- nature of activity
- address
- whether owned by applicant
- person-in-charge details

## 17. What research project details must be furnished?

**Ans:** The applicant must provide details of research projects undertaken during the **last three Tax Years**, including:

- project name
- duration (from and to dates)
- current status (ongoing/completed)
- date of initiation
- project cost/ estimated project cost
- amount paid to other R&D institution (if any)

## 18. What income and expenditure details are required?

**Ans:** Form No. 17 requires details such as:

- nature of business income (if any) and whether incidental to objectives
- whether separate books maintained
- return of income filed for last three Tax Years
- donations and grants received for last three Tax Years
- expenditure on research and non-research for last three Tax Years
- annual research expenditure details for last three Tax Years

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## 19. Is the Annexure in Form No. 17 mandatory?

**Ans:** The Annexure is to be filled **only if the association claims exemption as per Schedule III (Table Sl. No. 23)**.

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## 20. What enclosures/documents are required to be attached with Form No. 17?

**Ans:** The following documents/details may be required as enclosures (as applicable):

- self-certified copy of instrument of creation (if constituted under an instrument)
- self-certified copy of creation/establishment document (if not constituted under an instrument)
- self-certified copy of registration documents (RoC/ firms & societies/ trusts etc.)
- self-certified copy of FCRA registration (if applicable)
- self-certified copy of existing notification/ order granting approval under section 45 (if any)
- comprehensive note on research activities (or NIL declaration if none)
- audited annual accounts for last three Tax Years (or NIL declaration for each year)

- donors list for last three Tax Years (or NIL declaration)
  - patent/copyright/ trademark details (if any)
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21. What are the key conditions applicable after approval is granted?

**Ans:** The approval granted is subject to conditions such as:

- maintaining books of account / separate books of account for sums received for research
  - getting books audited and furnishing audit report by due date under section **263(1)**
  - maintaining statement of donations received and amount applied for research
  - furnishing statement of research work done by due date under section **263(1)**
  - ensuring activities remain genuine and as per conditions of approval
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22. What is the due date for furnishing audit report and related statements after approval?

**Ans:** The audit report and required statements must be furnished by the due date of furnishing the return of income under **section 263(1)** of the Income-tax Act, 2025.

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23. Can the approval granted under section 45 be withdrawn?

**Ans:** Yes. The prescribed authority may withdraw the approval granted under section **45(3)(b)** or **45(4)(b)** if it is satisfied that the applicant:

- has ceased activities, or
  - activities are not genuine, or
  - activities are not being carried out in accordance with conditions/rules.
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24. Will the applicant get an opportunity of being heard before rejection/withdrawal?

**Ans:** Yes. No order treating the application as invalid, rejecting the application, or withdrawing the approval shall be passed **without giving a reasonable opportunity of being heard**.

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## 25. What is the processing timeline for Form No. 17?

**Ans:** The processing steps include:

- deficiency letter may be served if defect/ document missing (within one month)
  - applicant must remove deficiency within 30 days from the end of the month in which the deficiency letter is served.
  - if complete, inquiry and recommendation by jurisdictional authority within 3 months
  - approval notification or rejection order to be issued within **one year from the end of the month in which Form No. 17 is filed**
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## 26. How to ensure Form No. 17 is successfully submitted (DSC/ EVC steps)?

**Ans:** While submitting Form No. 17 electronically:

- select the appropriate verification mode (**DSC or EVC**) as applicable
  - complete verification as per the authorised person under section **265**
  - ensure acknowledgment is generated after successful submission
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## 27. What is UDIN and when is it required in relation to Form No. 17?

**Ans:** UDIN (Unique Document Identification Number) is required for documents/certificates issued by an accountant (where applicable) as defined in the section 515(3)(b) of the Act. Where Form No. 17 requires audit report or certification by an accountant (such as statements certified by auditor), UDIN should be generated and mentioned as per professional requirements for validity and traceability.

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## 28. Is Form No. 17 to be submitted physically also?

**Ans:** The form is to be furnished electronically. Additionally, the applicant is required to send a copy of the application in Form No. 17 to **Member (IT), CBDT** along with the acknowledgment receipt as evidence of having furnished the application form in duplicate in the office of the jurisdictional Commissioner/ Director.

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## 29. What is the significance of Form No. 17 approval?

**Ans:** Approval under section 45(3)(b) or 45(4)(b) enables the applicant entity to be recognised for the purposes of the Income-tax Act, 2025, and supports eligibility of donors/payments as per the applicable provisions linked with such approval.

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## 30. What common mistakes should be avoided while filing Form No. 17?

**Ans:** Applicants should avoid:

- incorrect “Code relevant to Section” selection
  - incomplete registration details (DARPAN/ FCRA/Income-tax Act, 2025 approvals)
  - missing enclosures (instrument, audited accounts, donor lists, NIL declarations where required)
  - mismatch in key person details and beneficial ownership disclosures
  - not completing DSC/ EVC verification properly
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