

## Form 19 – Frequently Asked Questions

### Application for notification of a semiconductor wafer fabrication manufacturing unit as specified business under section 46 of the Act

Name of form as per I.T. Rules, 1962	Form 3CS	Name of form as per I.T. Rules, 2026	19
Corresponding section of I.T. Act, 1961	35AD	Corresponding section of I.T. Act, 2025	46
Corresponding Rule of I.T. Rules, 1962	11-0B	Corresponding Rule of I.T. Rules, 2026	36

#### 1. What is Form 19?

**Answer:**

Form 19 is prescribed for making an application for notification of a semiconductor wafer fabrication manufacturing unit as a specified business under section 46 of the Income-tax Act, 2025, for availing the tax benefits provided thereunder.

#### 2. Who is required to file Form 19?

**Answer:**

Form 19 is required to be filed by an assessee who is carrying on or proposes to carry on the business of manufacturing semiconductor wafer fabrications and seeks notification of such unit as a specified business under section 46 of the Act.

#### 3. Is filing of Form 19 mandatory for claiming benefits under section 46?

**Answer:**

Yes. Notification of the semiconductor wafer fabrication manufacturing unit through Form 19 is mandatory for claiming benefits available to specified businesses under section 46 of the Income-tax Act, 2025.

#### **4. What are the main parts of Form 19?**

**Answer:**

Form 19 consists of the following parts:

- Particulars of the assessee,
- Particulars of the specified business,
- Details of the proposed unit,
- Fulfilment of prescribed conditions, and
- Declaration by the applicant.

#### **5. What basic details of the assessee are required to be furnished in Form 19?**

**Answer:**

The assessee is required to furnish:

- Name and address,
- Permanent Account Number (PAN),
- Status and residential status, and
- Email address and contact number.

#### **6. What details relating to the specified business are required?**

**Answer:**

The applicant is required to provide:

- Name and address of the specified business,
- Name of the semiconductor wafer fabrication manufacturing unit (if any), and
- Complete address of the unit.

#### **7. What details of commencement of operations are required to be furnished?**

**Answer:**

The applicant must indicate:

- Whether operations of the unit have commenced, and

- If commenced, the actual date of commencement, or
- If not commenced, the expected date of commencement of operations.

### **8. What conditions are required to be fulfilled under rule 36?**

**Answer:**

The applicant is required to confirm fulfilment of the following conditions:

- The unit is exclusively for manufacture of semiconductor wafer fabrications,
- The unit has been approved by the competent authority on the recommendations of the Appraisal Committee under the Modified Special Incentive Package Scheme,
- The date of commencement of operations is on or after 1 April 2014, and
- All manufacturing facilities of the unit are located in India.

### **9. What details are required if the unit has been approved under the Modified Special Incentive Package Scheme?**

**Answer:**

Where approval has been granted, the applicant must furnish:

- The date of approval, and
- The order number of such approval issued by the competent authority.

### **10. Is it mandatory that the unit should be located in India?**

**Answer:**

Yes. One of the mandatory conditions is that all manufacturing facilities of the semiconductor wafer fabrication unit must be located in India.

### **11. Is a declaration required to be furnished in Form 19?**

**Answer:**

Yes. The applicant is required to furnish a declaration undertaking to continue to operate the unit during the period in accordance with the provisions of section 46 of the Act and certifying the correctness of the information furnished.

**12. Who is authorised to sign and verify Form 19?**

**Answer:**

Form 19 shall be signed and verified by the applicant or an authorised signatory, mentioning the name and designation.

**13. Is any information in Form 19 pre-filled?**

**Answer:**

Yes. Certain information in the particulars of the assessee may be pre-filled based on records available with the Income-tax Department. However, the applicant is responsible for ensuring accuracy of all details furnished.

**14. In what currency should amounts be reported in Form 19?**

**Answer:**

All monetary amounts should be reported in Indian Rupees (₹) unless otherwise specified.

**15. What are the consequences of furnishing incorrect or false information in Form 19?**

**Answer:**

Furnishing incorrect or false information may result in denial or withdrawal of notification under section 46 and may also attract action under other applicable provisions of the Income-tax Act, 2025.

**16. Why is Form 19 important?**

**Answer:**

Form 19 enables:

- Statutory notification of semiconductor wafer fabrication units as specified businesses,
- Verification of compliance with prescribed policy and statutory conditions, and
- Grant of tax incentives aimed at promoting domestic semiconductor manufacturing.