

FORM 8 - Frequently Asked Questions (FAQs)

Form of Approval under Section 45(3)(c) read with Rule 30 of the Income-tax Rules, 2026

Name of form as per I.T. Rules, 1962	Form 3CH	Name of form as per I.T. Rules, 2026	FORM 8
Corresponding section of I.T. Act, 1961	Section 35	Corresponding section of I.T. Act, 2025	Section 45(3)(c)
Corresponding Rule of I.T. Rules, 1962	6	Corresponding Rule of I.T. Rules, 2026	RULE 30

1. What is FORM 8?

FORM 8 is the prescribed order of approval issued by the prescribed authority for a scientific research programme approved under section 45(3)(c) of the Income-tax Act, 2025, read with Rule 30 of the Income-tax Rules. It formalises the approval granted pursuant to an application made by a sponsor in FORM 7.

2. What is the purpose of FORM 8?

The purpose of FORM 8 is to:

- record the formal approval of a specific scientific research programme;
- specify the scope, duration, approved tax years and cost of the programme;
- communicate the approval to the sponsor, the Income-tax Department and other concerned authorities; and
- serve as a statutory pre-condition for claiming deduction of eligible expenditure under section 45(3)(c).

3. Who issues FORM 8?

FORM 8 is issued by the *prescribed authority* as specified under Rule 30, namely:

- the Head of the National Laboratory, University or Indian Institute of Technology, as the case may be; or
- an authorised officer (not below the rank of Deputy Secretary) authorised by the Principal Scientific Adviser to the Government of India, in the case of a specified person.

4. Who receives FORM 8?

Copies of FORM 8 are issued to:

- the sponsor;
- concerned scientific and governmental authorities;
- the Chief Commissioner of Income-tax having jurisdiction over the sponsor; and
- the Department of Scientific and Industrial Research.

5. Is FORM 8 required to be filed by the sponsor?

No. FORM 8 is **not a filing form**. It is an approval order issued by the prescribed authority. The sponsor is required to retain the form and produce it, where required, in support of claims made in the return of income.

6. What details are contained in FORM 8?

FORM 8 contains, inter alia:

- particulars of the sponsor and executing institution;
- title and purpose of the scientific research programme;
- reference to the FORM 7 application;
- date of commencement and duration of the programme;
- tax year(s) for which approval is granted (not exceeding five tax years);
- approved total cost of the programme; and
- any additional conditions imposed by the prescribed authority.

7. Is approval under FORM 8 programme-specific?

Yes. Approval granted through FORM 8 is strictly programme-specific and cost-specific. Separate approvals are required for each scientific research programme.

8. What is the significance of approved tax years mentioned in FORM 8?

The tax years specified in FORM 8 determine the period during which expenditure incurred on the approved programme may be considered for deduction under section 45(3)(c), subject to compliance with statutory conditions.

9. Does FORM 8 guarantee allowance of deduction?

No. FORM 8 only evidences approval of the programme. Actual allowance of deduction is subject to:

- fulfilment of conditions under the Act and Rules;
- compliance with post-approval obligations; and
- verification by the Income-tax Department at the time of processing or assessment.

10. Can the duration or cost approved in FORM 8 be modified?

No. As per Rule 30, the prescribed authority shall not extend the duration of the programme or approve any escalation in the cost once approval has been granted.

11. What are the post-approval obligations after issuance of FORM 8?

After issuance of FORM 8, the sponsor and executing institution must comply with conditions relating to:

- maintenance of separate accounts;
- audit of programme expenditure;
- submission of periodic progress reports;
- restriction on disposal of assets; and
- submission of completion certificate and final research report.

12. What happens if conditions specified in FORM 8 are violated?

Violation of conditions or non-compliance with Rule 30 may result in withdrawal of approval and denial of deduction under section 45(3)(c).

13. Is there any time limits for issuing FORM 8 ?

Yes. Rule 30(4) mandates that the prescribed authority shall pass approval order in FORM 8 within two months from the end of the month in which application is received.

14. Is FORM 8 relevant for subsequent reporting forms?

Yes. Details contained in FORM 8 form the basis for subsequent compliance and reporting, including submission of progress reports, audited statements and completion certificates under the Rules.