

FORM 9 - Frequently Asked Questions (FAQs)

Form of Receipt of payment 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 3CI	Name of form as per I.T. Rules, 2026	FORM 9
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 9?

FORM 9 is a prescribed receipt issued for payments received towards an approved scientific research programme under section 45(3)(c) of the Income-tax Act, 2025, read with Rule 30 of the Income-tax Rules. It evidences the amount received by the executing institution from the sponsor for carrying out the approved programme.

2. What is the purpose of FORM 9 ?

The purpose of FORM 9 is to:

- acknowledge receipt of payment from the sponsor;
- link the payment to a specific scientific research programme approved through FORM 8 ;
- enable tracking of payments against approved cost and tax years; and
- serve as documentary evidence for the sponsor while claiming deduction under section 45(3)(c), subject to compliance with the Act and Rules.

3. Who issues FORM 9 ?

FORM 9 is issued by the National Laboratory, University, Indian Institute of Technology or specified person responsible for executing the approved scientific research programme.

4. Who receives FORM 9 ?

FORM 9 is issued to the sponsor who has made payment towards the approved scientific research programme.

5. Is FORM 9 required to be filed with the Income-tax Department?

No. FORM 9 is not required to be filed by the sponsor. It is a receipt document which must be retained by the sponsor and produced, if required, in support of deduction claims.

6. What details are captured in FORM 9 ?

FORM 9 captures, inter alia:

- particulars of the sponsor;
- amount paid and mode of payment;
- date of payment;
- name and details of the approved research programme;
- approved cost and approved tax years;
- reference to the approval order in FORM 8 ;
- cumulative payments received during the tax year and earlier tax years.

7. Is FORM 9 programme-specific?

Yes. Each FORM 9 relates to a specific approved scientific research programme and references the corresponding approval order.

8. Can multiple FORM 9 be issued for the same programme?

Yes. Separate FORM 9 receipts may be issued for each payment or tranche of payment made by the sponsor towards the same approved programme.

9. What is the relevance of the approved cost mentioned in FORM 9 ?

The approved cost provides for eligible payments under the programme. Payments in excess of the approved cost may not qualify for deduction.

10. Does issuance of FORM 9 guarantee deduction of the amount paid?

No. Issuance of FORM 9 only evidences payment. Allowability of deduction depends on:

- approval of the programme through FORM 8 ;
- compliance with Rule 30 conditions; and
- verification by the Income-tax Department at the time of processing or assessment.

11. Is there any requirement to issue FORM 9 for advance payments?

Yes. Any payment received by the executing institution towards an approved programme, whether as advance or otherwise, should be acknowledged through FORM 9.

12. How does FORM 9 support post-approval monitoring?

FORM 9 enables tracking of:

- timing and quantum of sponsor payments;
- cumulative funding against approved cost; and
- alignment of payments with approved tax years.

13. What is the evidentiary value of FORM 9 ?

FORM 9 is critical evidence for:

- audited accounts;

- yearly reporting under FORM 10

14. What should a sponsor do in case of discrepancy in FORM 9 ?

Any discrepancy should be promptly brought to the notice of the issuing institution for rectification, as the form is an important supporting document for tax compliance.