

FORM NO. 105

Application for registration of non-profit organisation under section 332 or approval for deduction under section 133(1)(b)(ii)

Part A: Particulars of the Applicant		
1.	Name:	(refer Note 1)
2.	Address:	(refer Note 2)
3.	Permanent Account Number (PAN):	
4.	E-mail Id:	
5.	Contact Number:	Country Code Number
Part B: Other Information		
I. General		
6.	Whether trust is irrevocable (as per the trust deed) (refer Note 3):	Yes/No
7.	Whether any application for registration/approval made by the Applicant in the past has been rejected:	Yes/No
II. Application Details		
8.	a. Type of application u/s 332 (select one):	(i) Re-application (ii) Application with delay (iii) Application without delay
	b. In case of “application with delay” as per (a), whether the condonation of the delay order has already been passed by the Pr.CIT/CIT:	Yes/No
	c. If (b) is Yes, the date of such an order condoning the delay:	
	d. Reference number of order referred at (c):	
	e. Application under section:	(i) 332 (ii) 354 (iii) Both
	f. Section Code (refer note 4(f)):	
	g. Application for grant of approval:	5 Years/ 10 Years
9.	If “re-application” as per Sl. No. 8(a), the provide the following details:	
	a. Application Reference Number (ARN) of orginal Form No. 105:	
	b. Date of passing earlier order in From No. 107:	
	c. Whether this Form is being filed withing one month from the end of the month in which order mentioned in (b) is passed:	Yes/No
	d. Whether the Applicant made an appeal before any appellate forum against the order referred in (b):	Yes/No
	e. If Yes in (d), then has appeal been withdrawn as on the date of filing this application:	Yes/No
III. Incorporation/ Constitution Details		
10.	Nature of Applicant:	(refer note 5)
11.	Nature of activities (refer note 6):	(i) Charitable (ii) Public Religious (iii) Public Religious and Charitable
12.	Whether the Applicant is formed under an instrument:	Yes/No
13.	If Yes in Sl. No. 7, provide details of formation as below (refer Note 7):	

	Date of Formation		Unique Number		Authority granting Unique Number			
14.	Objects of the Applicant (refer note 8):					(select one or more)		
15.	Specify the charitable purpose, if advancement of any other objects of general public utility is selected in Sl. No. 14:							
IV. Recognition (registration, approval or notification) Details								
16.	Whether recognised under the Income-tax Act, 1961 or Income-tax Act, 2025:					Yes/No		
17.	If Yes in Sl. No. 16, details thereof:							
	Relevant Act	Provision of the Act (Recognised under)	Date of recognition		Unique recognition number, if available		Authority granting recognition	
	Income-tax Act, 1961 / Income-tax Act, 2025	(refer note 9)						
18.	Whether recognised under any law, other than the Income-tax Act, 1961 or Income-tax Act, 2025:						Yes/No	
19.	If Yes in Sl. No. 18, details of recognition under such law (refer Note 10):							
	Sl. No.	Relevant law/ Portal	Date of recognition	Date from which the recognition is effective		Unique recognition number	Recognising Authority	
	1.							
	2. (Repeat, if required)							
V. Office Bearers Details								
20.	Details of all the Author(s) / Founder(s) / Settlor(s) / Trustee(s) / Members of society / Members of the Governing Council / Director(s) / Shareholders holding 5% or more of shareholding/ Office Bearer(s) as on the date of application:							
	Sl. No.	Name	Relation with Applicant (refer Note 11)	Percentage of shareholding, if shareholder	Unique Identification Number (refer Note 12)	ID Code (refer Note 12)	Address	Contact Number
	A	B	C	D	E	F	G	H
	1.							
	2. (Repeat, if required)							
21.	In case if any of persons (as mentioned in Sl. No. 20) is not an individual then provide the following details of the natural persons who are beneficial owners (5% or more) of such person as on the date of application:							
	Sl. No.	Name of the person not being a natural person in Sl. No. 20	Name of the beneficial owner	Unique Identification Number (refer Note 12)	ID Code (refer Note 12)	Address	Percentage of beneficial ownership	
	A	B	C	D	E	F	G	
	1.							
	2. (Repeat, if required)							
VI. Operation Details								
22.	Details of institutions:							
	Name of institution	Nature of activity (refer Note 13)	Category of activity	Address	Whether owned by the	Person-in-charge		
						Name	Contact	E-mail Id

			(refer Note 13)		Applicant (Yes/No)		Number	
23.	Details of all Accounts held by the Applicant at the time of application in a financial institution (refer Note 14):							
	Sl. No .	Name of the financial institution		IFSC of the financial institution		Account Number		
24.	Details of all land or buildings or both held by the Applicant:							
	Address of the land or building		Size of land or buildings (square meters)	Purchase consideration paid/payable	Stamp value at the time of acquisition	Mode of acquisition (acquired/gifted)	Date of acquisition	
25.	In case of "advancement of any other object of general public utility", with respect to the tax year immediately preceding the financial year in which application is made:							
	a.	Whether it is carrying on any commercial activity:				Yes/No		
	b.	Whether the activity is undertaken in the course of actual carrying out of such advancement of any other object of general public utility:				Yes/No		
	c.	Details of receipts from such activity:						
	d.	Sl. No.	Total Receipts	Aggregate Receipts from the Activity(ies) referred above	Percentage to Total Receipts	Remarks, if any		
	e.	Whether separate books of account are maintained for such activity:				Yes/No		
VII. Assets and Liabilities								
26.	Has return of income been filed for the last tax year for which the due date has expired:							Yes/No
27.	Where response in Sl. No. 21 is No, fill details of assets and liabilities:							(Amount)
a.	Corpus:							
b.	Funds/reserves and surplus other than corpus:							
c.	Long term liabilities:							
d.	Other liabilities:							
e.	Total liabilities:							
f.	Land and Building:							
g.	Other fixed assets							
h.	Investments/deposits made into one or more of the forms or modes specified in section 350:							
i.	Investments/deposits other than mentioned in (g):							
j.	Other assets:							
k.	Total Assets:							
VIII. Income Details								
28.	Total income of Applicant without giving effect to provisions of Part B of Chapter XVII during each of the two tax years, preceding the current tax year in which this application is made:							
	Tax Year		Amount					
	Year 1							
	Year 2							
29.	Income received in three tax years immediately preceding the tax year in which application is made:							
	Tax Year	Regular Income	Grants received from Central or State Government	Grants received from Companies under Corporate Social Responsibility	Other Specific Grants	Corpus donations	Total Income	
	Year 1							
	Year 2							

	Year 3						
IX. Religious Activities							
30.	Whether the non-profit organisation or fund has incurred any expenditure of religious nature (refer Note 15):				Yes/No		
31.	If Yes in Sl. No. 30, provide the following details for three tax years immediately preceding the tax year in which application is made:						
	Tax Year	Total Income	Expenditure of Religious Nature	Percentage to Total Income			
	Year 1						
	Year 2						
	Year 3						
X. Attachments							
32.	Other details to be provided as separate enclosure:				(attach as per Note 16)		

Undertaking

I, _____, holding PAN _____ affirm that I am filing this form in my capacity as _____ (designation) and that I am duly authorized and competent to file this form and verify it. I hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

The Applicant (through me) undertakes to communicate forth with any alteration in the terms of the trust/society/non-profit company, or in the rules governing the Institution, made at any time hereafter. I also affirm that I am competent to file this form and verify it.

I further undertake that I am applying for registration under the section code 1,2 having commenced activities on _____ (dd/mm/yyyy) and also that _____ (Name of the Applicant) having PAN _____ never been registered under section 12A/12AA/12AB/10(23C) of the Income-tax Act, 1961 or section 332 on or before the date of making this application. (applicable only for section code 1,2 in Part B (Sl. No. 8(f)))

Place:
Date:

Signature:
Name:
Designation:

Notes:

1. The name shall include full name of the Applicant being non-profit organisation or fund.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. In No is selected in Part B (Sl. No. 6), then the application for registration or approval cannot be made as per the provisions of section 332(2)(b).
4. In Part B (Sl. No. 8), —
 - (a) for “Type of application” select: —
 - (i) “Re-application”, where an application is made as per the provisions of rule 181(12);
 - (ii) “Application with delay” where application is made, beyond time allowed u/s 332(3), as per the provisions of Section 332(4); or application is made as per the provisions of section 332(9);
 - (iii) “Application without delay” in other cases;

- (b) where the Applicant selects “application with delay” in Part B (Sl. No. 8(a)), the Applicant shall mention whether a condonation of delay order has already been passed by the PCIT/CIT.
- (c) if order for condonation of delay, as referred to in Part B (Sl. No. 8(b)) has already been passed, the Applicant shall mention the date of such order in Part B (Sl. No. 8(c)).
- (d) if order for condonation of delay, as referred to in Part B (Sl. No. 8(b)) has already been passed, the Applicant shall mention the reference number of such order in Part B (Sl. No. 8(d)).
- (e) the Applicant should mention whether he is making application as per the provisions of section 332 or section 354 or both.
- (f) for “Section code”, select: —
 - (i) one from each category, if both are selected in Part B (Sl. No. 8(e));
 - (ii) from category-I only, if section 332 is selected in Part B (Sl. No. 8(e));
 - (iii) from category-II only, if section 354 is selected in Part B (Sl. No. 8(e)).

Category-I				
Sl. No.	Section	Case	Whether application made with/without delay/with condonation of delay	Section Codes
1.	section 332(3) (Table: Sl. No. 2)	Where the activities of the Applicant have commenced and it has not been registered under any specified provision at any time before making the application.	First-time application	01
		[only code 02 is applicable where “re-application” is selected in Part B (Sl. No. 8(a))]	Reapplication as per rule 181(12)	02
2.	section 332(3) (Table: Sl. No. 3)	Where the Applicant has been granted provisional registration and activities have commenced.	Application without delay	03
		[only code 04 is applicable where “application with delay” is selected in Part B (Sl. No. 8(a)) and “Yes” is selected in Part B (Sl. No. 8(b))]	Application with delay where delay has already been condoned	04
		[only code 05 is applicable where “application with delay” is selected in Part B (Sl. No. 8(a)) and “No” is selected in Part B (Sl. No. 8(b))]	Application with delay where delay is requested to be condoned u/s 332(4) with this application	05
		[only code 06 is applicable where “re-application” is selected in Part B (Sl. No. 8(a))]	Reapplication as per rule 181(12)	06
3.	section 332(3) (Table: Sl. No. 4)	Where the provisional registration of the Applicant is due to expire and activities have not commenced.	Application without delay	07
		[only code 08 is applicable where “application with delay” is selected in Part B (Sl. No. 8(a)) and “Yes” is selected in Part B (Sl. No. 8(b))]	Application with delay where delay has already been condoned	08
		[only code 09 is applicable where “application with delay” is selected	Application with delay where delay is requested to be condoned u/s 332(4) with this application	09
			Reapplication as per rule 181(12)	10

		<p>in Part B (Sl. No. 8(a)) and “No” is selected in Part B (Sl. No. 8(b))]</p> <p>[only code 10 is applicable where “re-application” is selected in Part B (Sl. No. 8(a))]</p>		
4.	section 332(3) (Table: Sl. No. 5)	Where the registration of the Applicant is due to expire, other than cases mentioned at section 332(3) (Table: Sl. No. 4)	Application without delay	11
		[only code 12 is applicable where “application with delay” is selected in Part B (Sl. No. 8(a)) and “Yes” is selected in Part B (Sl. No. 8(b))]	Application with delay where delay has already been condoned	12
		[only code 13 is applicable where “application with delay” is selected in Part B (Sl. No. 8(a)) and “No” is selected in Part B (Sl. No. 8(b))]	Application with delay where delay is requested to be condoned u/s 332(4) with this application	13
		[only code 14 is applicable where “re-application” is selected in Part B (Sl. No. 8(a))]	Reapplication as per rule 181(12)	14
5.	section 332(3) (Table: Sl. No. 6)	Where the registration of the Applicant has become inoperative due to switching over of regime under section 333.	Application without delay	15
		[only code 16 is applicable where “application with delay” is selected in Part B (Sl. No. 8(a)) and “Yes” is selected in Part B (Sl. No. 8(b))]	Application with delay where delay has already been condoned	16
		[only code 17 is applicable where “application with delay” is selected in Part B (Sl. No. 8(a)) and “No” is selected in Part B (Sl. No. 8(b))]	Application with delay where delay is requested to be condoned u/s 332(4) with this application	17
		[only code 18 is applicable where “re-application” is selected in Part B (Sl. No. 8(a))]	Reapplication as per rule 181(12)	18
6.	section 332(3) (Table: Sl. No. 7)	Where the Applicant, being a registered non-profit organisation, has adopted or undertaken modification of its objects.	Application without delay	19
		[only code 20 is applicable where “application with delay” is selected in Part B (Sl. No. 8(a)) and “Yes” is selected in Part B (Sl. No. 8(b))]	Application with delay where delay has already been condoned	20
		[only code 21 is applicable where “application with delay” is selected in Part B (Sl. No. 8(a)) and “No” is selected in Part B (Sl. No. 8(b))]	Application with delay where delay is requested to be condoned u/s 332(4) with this application	21
			Reapplication as per rule 181(12)	22

		[only code 22 is applicable where “re-application” is selected in Part B (Sl. No. 8(a))]		
7.	Section 332(9)	Where the registration of a person, registered prior to the 1st April, 2021 under the specified provision of the Income-tax Act, 1961 has expired and such person makes an application for registration under section 332(9)	Application with delay where delay has already been condoned	23
		[only code 23 is applicable where “application with delay” is selected in Part B (Sl. No. 8(a)) and “Yes” is selected in Part B (Sl. No. 8(b))]	Application with delay where delay is requested to be condoned u/s 332(9) with this application	24
		[only code 24 is applicable where “application with delay” is selected in Part B (Sl. No. 8(a)) and “No” is selected in Part B (Sl. No. 8(b))]	Reapplication as per rule 181(12)	25
		[only code 25 is applicable where “re-application” is selected in Part B (Sl. No. 8(a))]		

Category-II			
Sl. No	Section	Case	Code
1.	section 354(2) (Table: Sl. No. 2)	Where the activities of the Applicant have commenced.	26
2.	section 354(2) (Table: Sl. No. 3)	Where the Applicant has provisional approval and activities have commenced.	27
3.	section 354(2) (Table: Sl. No. 4)	Where the provisional approval of the Applicant is due to expire and activities have not commenced.	28
4.	section 354(2) (Table: Sl. No. 5)	Where the period for approval of a registered non-profit organisation is due to expire.	29

5. In Part B (Sl. No. 10), —

(a) for “Nature of Applicant”, select any of the following codes: —

Sl. No.	Section	Particulars	Code
1.	332(1)(a)	Public trust	01
2.	332(1)(b)	a society registered under the Societies Registration Act, 1860, or under any law in force in India	02
3.	332(1)(c)	a company registered under section 8 of the Companies Act, 2013 or the companies registered under section 25 of the Companies Act, 1956 and deemed to have been registered in pursuance of section 465(2)(g) of the Companies Act, 2013	03
4.	332(1)(d)	a University established by law or any other educational institution affiliated thereto or recognised by the Government	04

5.	332(1)(e)	an institution financed wholly or in part by the Government or a local authority	05
6.	332(1)(f)	Any person as referred to in Schedule III [Table: Sl. No. 27 to 29 and 36] and in Schedule VII [Table: Sl. No. 10 to 19 and 42]	06
7.	332(1)(g)	Any person notified by the Board under section 332(1)(g)	07
8.	354(1)	A registered non-profit organisation or a person referred to in Schedule VII [Table: Sl. No. 1] i.e. any regimental fund or non-public fund established by the armed forces of the Union	08

(b) if code 06 is selected in Note 5(a), select from the following codes: —

Sl. No.	Reference Schedule	Particulars	Code
1.	Schedule III [Table: Sl. No. 27 to 29]	Specified Investor Protection Fund	09
2.	Schedule III [Table: Sl. No. 36] or Schedule VII [Table: Sl. No. 42]	Specified body or authority or Board or Trust or Commission	10
3.	Schedule VII [Table: Sl. No. 10 to 16]	Specified fund or foundation or kosh	11
4.	Schedule VII [Table: Sl. No. 17 to 19]	Specified university, hospital or other institution	12

(c) if code 09 is selected in Note 5(b), select from the following codes: —

Sl. No.	Reference Sl. No. of Table in Schedule III	Particulars	Code
1.	27	any Investor Protection Fund set up by recognised stock exchanges in India, either jointly or separately	13
2.	28	Any Investor Protection Fund set up by commodity exchanges in India, either jointly or separately	14
3.	29	Any Investor Protection Fund set up as per the regulations by a depository.	15

(d) if code 10 is selected in Note 5(b), select from the following codes: —

Sl. No.	Reference Schedule	Category	Code
1.	Schedule III [Table: Sl. No. 36]	A body or authority or Board or Trust or Commission (by whatever name called), or a class thereof, other than those covered under Schedule VII (Table: Sl. No. 42)	16
2.	Schedule VII [Table: Sl. No. 42]	Any body or authority or Board or Trust or Commission, not being a company, which has been established or constituted by or under a Central Act or State Act with one or more of the following purposes, — (a) dealing with and satisfying the need for housing accommodation; (b) planning, development or improvement of cities, towns and villages; (c) regulating, or regulating and developing, any activity for the benefit of the general public; or (d) regulating any matter, for the benefit of the general public, arising out of the object for which it has been created.	17

(e) if code 11 is selected in Note 5(b), select from the following codes: —

Sl. No.	Reference Sl. No. of Table in Schedule VII	Category	Code
1.	10	The Prime Minister's National Relief Fund or the Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES FUND).	18
2.	11	The Prime Minister's Fund (Promotion of Folk Art).	19
3.	12	The Prime Minister's Aid to Students Fund.	20
4.	13	The National Foundation for Communal Harmony	21
5.	14	The Swachh Bharat Kosh, set up by the Central Government	22
6.	15	The Clean Ganga Fund set up by the Central Government	23
7.	16	The Chief Minister's Relief Fund or the Lieutenant Governor's Relief Fund in respect of any State or Union territory as referred to in section 133(1)(a)(xv).	24

(f) if code 12 is selected in Note 5(b), select from the following codes: —

Sl. No.	Reference Sl. No. of Table in Schedule VII	Category	Code
1.	17	Any University or other educational institution wholly or substantially financed by the Government.	25
2.	18	Any hospital or other institution wholly or substantially financed by the Government.	26
3.	19(a)	Any University or other educational Institution whose aggregate annual receipts does not exceed ₹ 5,00,00,000	27
4.	19(b)	Any hospital or other institution whose aggregate annual receipts does not exceed ₹ 5,00,00,000	28

6. In Part B (Sl. No. 11), option “public religious” shall not be applicable if Applicant selects any code from 26 to 29 in Part B (Sl. No. 8(f)).
7. In Part B (Sl. No. 13), —
 - (a) “formation” means incorporation, creation or registration under the statute in which Applicant is formed such as Companies Act, 2013, the Society Registration Act, 1860 or the Indian Trust Act, 1882;
 - (b) “Unique number” shall mean registration number under the respective laws (as referred in (a)) such as CIN under the Companies Act, 2013.

8. In Part B (Sl. No. 14), select any one or more of the following objects, if “charitable” or “public religious and charitable” is selected: —

(I)	Relief of poor
(II)	Education
(III)	Medical relief
(IV)	Yoga
(V)	Preservation of Environment (including watersheds, forests and wildlife)
(VI)	Preservation of Monuments or Places or Objects of Artistic or Historic interest
(VII)	Advancement of any other objects of general public utility

9. In Part B (Sl. No. 17) select from the following: —

- (a) Income-tax Act, 1961: —

Sl. No.	Provisions
1.	section 12AB(1)(a)
2.	section 12AB(1)(b)

3.	section 12AB(1)(c)
4.	Clause (i) of second proviso section 10(23C)
5.	Clause (ii) of second proviso to section 10(23C)
6.	Clause (iii) of second proviso to section 10(23C)
7.	Section 35(1)(ii)
8.	Section 35(1)(iia)
9.	Clause (iii) of sub-section (1) of Section 35
10.	Clause (i) of second proviso to sub-section (5) of section 80G
11.	Clause (ii) of second proviso to sub-section (5) of section 80G
12.	Clause (iii) of second proviso to sub-section (5) of section 80G
13.	Notification u/s 10(46)
14.	Notification u/s 10(46A)
15.	any other, specify

(a) Income-tax Act, 2025: —

Sl. No.	Provision	Code
1.	Section 332(7)(a)	1
2.	Section 332(8)	2
3.	Section 332(9)	3
4.	Section 45(3)(a)(i)	4
5.	Section 45(3)(a)(ii)	5
6.	Section 45(3)(b)	6
7.	Section 354(3)	7
8.	Section 354(4)	8
9.	Schedule III (Table: Sl. No. 36)	9
10.	Schedule VII (Table: Sl. No. 42)	10
11.	any other, specify	11

10. In Part B (Sl. No. 19), select any one or more of the following options: —

(I)	Registration under Foreign Contribution (Regulation) Act, 2010
(II)	Registration under Securities and Exchange Board of India Act, 1992
(III)	Registration on DARPAN portal of Niti Aayog
(IV)	Recognised under any other law, specify

11. In Part B (Sl. No. 20 (column C)), in column "Relation with the Applicant", select one or more from the following: —

(I)	Author
(II)	Authorised signatory
(III)	Chief Executive Officer
(IV)	Chief Financial Officer
(V)	Director
(VI)	Founder
(VII)	Manager
(VIII)	Managing director
(IX)	Members of society
(X)	Members of the Governing Council
(XI)	Office Bearer
(XII)	Person Competent to verify
(XIII)	Principal Officer
(XIV)	Principal Secretary
(XV)	Representative Assessee
(XVI)	Secretary
(XVII)	Settlor
(XVIII)	Shareholders holding 5 per cent. or more of shareholding
(XIX)	Trustee

(XX)	Any other Principal Officer, specify
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12. In Part B (Sl. Nos. 20 (column E and F) and 21 (column D and E)), "Unique Identification Number" means, —

(a) where PAN is available: —

Type of Identification	ID Code
PAN	1

(b) if PAN is not available: —

Type of Identification	ID Code
Passport number	2
Elector's photo identity number	3
Taxpayer Identification Number of the country where the person resides	4

13. In Part B (Sl. No. 22), —

(a) details of institutions being managed/controlled/administered/owned by the Applicant shall be provided;

(b) for "Nature of activity" of the Details of institutions being managed/controlled/administered/owned by the Applicant select one of the following: —

(I)	School
(II)	College
(III)	University
(IV)	Hospital
(V)	Yoga Institute
(VI)	Religious places
(VII)	Any other institution, specify

(c) in column "Category of activity", select one from the following: —

(I)	Charitable
(II)	Religious
(III)	Commercial

14. Financial institution means as institution being a banking company or a co-operative bank to which the Banking Regulation Act, 1949 (10 of 1949) applies (including any bank or banking institution referred to in section 51 of that Act).

15. In Part B (Sl. No. 30 and 31), only if Applicant selects code 26 to 29 in Part B (Sl. No. 8(f)), then Part B (Sl. No. 30 and 31) are to be filled.

16. With respect to Part B (Sl. No. 32), following details shall be provided as annexures, namely: —

Anne xure	Particulars
A-1	Self-certified copy of the trust deed.
A-2	Where the Applicant is created, or is established, under an instrument, self-certified copy of the instrument.
A-3	Where the Applicant is created, or is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the Applicant.
A-4	Self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be.
A-5	Self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the Applicant is registered under such Act.
A-6	Self-certified copy of existing order granting registration or approval, as the case may be under - (i) section 10(23)(iv) or section 10(23C)(v), or section 10(23C)(vi) or section 10(23C)(via) or section 12A or section 12AA or section 12AB or section 80G of the Income-tax Act, 1961; (ii) under sections 332(7)(a), (8) and (9); or (iii) section 354(3)(a) or 354(4).

A-7	<p>Self-certified copy of order of rejection of application for grant of registration or approval, or cancellation of registration or approval, as the case may be, under-</p> <ul style="list-style-type: none"> (iv) section 10(23)(iv) or section 10(23C)(v), or section 10(23C)(vi) or section 10(23C)(via) or section 12A or section 12AA or section 12AB or section 80G of the Income-tax Act, 1961; (v) section 332(7)(b); or (vi) section 354(3)(b).
A-8	Where the Applicant has been in existence during any tax year or years prior to the tax year in which the application for registration is made, self-certified copies of the annual accounts of the Applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up.
A-9	Where the Applicant has been in existence during any year or years prior to the tax year in which the application for registration is made, self-certified copies of the annual accounts of the Applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up;
A-10	Where a business undertaking is held by the Applicant as per the provisions of section 344 and the Applicant has been in existence during any year or years prior to the tax year in which the application for registration is made, self-certified copies of the annual accounts of such business undertaking relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up and self-certified copy of the report of audit as per the provisions of section 63 for such period in case where category I is not selected in Part B (Sl. No. 8(f));
A-11	Where the income of the Applicant includes any commercial activity as per the provisions of section 345 and the Applicant has been in existence during any year or years prior to the tax year in which the application for registration is made, self-certified copies of the annual accounts of such business relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up and self-certified copy of the report of audit as per the provisions of section 63 for such period in case where category I is not selected in Part B (Sl. No. 8(f));
A-12	Self-certified copy of the documents evidencing adoption or modification of the objects in case where section code is 19, 20, 21 or 22 in Part B (Sl. No. 8(f));
A-13	Order passed wherein delay in filing of application for registration/approval has been condoned if code 4, 8, 12, 16, 20 or 23 has been selected in Part B (Sl. No. 8(f));
A-14	Where “re-application” is selected in Part B (Sl. No. 8(a)), and the Applicant has submitted in the undertaking that the appeal against the earlier order issued in Form No. 107 has been withdrawn, copy of the letter/application submitted before the appellate forum for withdrawal of appeal;
A-15	Cause of delay in filing application (where application is with delay as per Part B (Sl. No. 8(a) and Part B (Sl. No. 8(b)) is “No”)
A-16	Cause of delay in filing re- application (where re-application is selected as per Part B (Sl. No. 8(a))
A-17	Detailed note on the activities of the Applicant.

17. Some of the information in the form would be pre-filled to the extent possible.

18. The amount/ receipt mentioned in this form is to be filled in rupees unless stated otherwise.