

FORM NO. 107

**Order for grant of registration under section 332 or approval under section 354
or rejection of application
or cancellation of registration or approval granted**

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: Details of Registration or Approval granted			
6.	Document Identification Number:		
7.	Registration/Approval Number (Unique Registration Number)		
8.	Date of registration/approval:		
9.	Nature of activities as per application:	Charitable / Public Religious / Public Religious and charitable	
10.	Period of validity for which the Applicant is registered or approved:	5 years / 10 years	
11.	Tax years for which the Applicant is registered or approval:	(Specify)	
12.	Section in which registration/approval is being granted (refer Note 3):		
Part C: Details of rejection of application or Cancellation of registration or approval granted			
13.	Date of opportunity afforded to the Applicant before rejection or cancellation:		
14.	Reasons of rejection/cancellation:		
Part D: Conditions subject to which registration/approval is being granted			
15.	<u>Application of Income</u> a) any income of the registered non-profit organisation shall not be applied, other than for its objects; b) the registered non-profit organisation shall not apply any part of its total income for private religious purposes (which does not enure for the benefit of the public); c) the registered non-profit organisation, created or established after the commencement of this Act for charitable purpose, shall not apply any part of its income for the benefit of any particular religious community or caste other than the Scheduled Castes or the Scheduled Tribes or backward classes or women and children;		
16.	<u>Conditions in respect of carrying out commercial activities</u> a) the registered non-profit organisation (other than a registered non-profit organisation carrying out advancement of any other object of general public utility) shall not carry out any commercial activity unless such commercial activity is incidental to the attainment of the objectives of the registered non-profit organisation; b) the registered non-profit organisation, carrying out advancement of any other object of general public utility, shall not carry out any commercial activity unless such commercial activity is undertaken in the course of actual carrying out of advancement of any object of the general public utility; c) the aggregate receipts from the commercial activity or activities carried out by the registered non-profit organisation, carrying out advancement of any other object of general public utility, shall not exceed 20% of the total receipts of such registered non-profit organisation of the relevant tax year.		
17.	<u>Books of accounts</u>		

	<p>a) Separate books of account shall be maintained by the registered non-profit organisation in respect of the commercial activity that is incidental to the attainment of the objectives;</p> <p>b) the registered non-profit organisation, carrying out advancement of any other object of general public utility, shall maintain separate books of accounts for any commercial activity undertaken by it.</p>
18.	<p><u>Compliance with the requirements of law and conditions</u></p> <p>a) the registered non-profit organisation shall not carry out any activity which is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered;</p> <p>b) the registered non-profit organisation shall comply with the requirements of any other law.</p>
19.	<p><u>True and complete disclosure</u></p> <p>The form for registration/approval in Form No. 105 shall be duly filled in by providing all the information or documents and no false or incorrect information or documents have been provided.</p>
20.	<p><u>Validity of registration</u></p> <p>Registration / Approval shall not be valid, if it is cancelled by the Principal Commissioner or Commissioner irrespective of the tax years for which it was granted.</p>
21.	<p>This order is liable to be withdrawn by the Principal Commissioner or Commissioner if it is subsequently found that the activities of the Applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it is granted, if it is found that the Applicant has obtained the approval by fraud or misrepresentation of facts or the application contains any false or incorrect information or it is found that the assessee has violated any condition provided in the Income-tax Act, 2025.</p>
Part E: Rejection of application for condonation of delay or registration or approval or cancellation of earlier registration or approval	
22.	<p>Principal Commissioner or Commissioner to fill the reasons for rejection of application for condonation of delay or registration or approval or cancellation of earlier registration or approval:</p> <p>(a)</p> <p>(b)</p>
Part F: Details of the Authority passing the order	
23.	Name:
24.	Designation:

Notes:

- The name shall include full name of the Applicant being non-profit organisation or fund.
- The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
- In Part B (Sl. No. 12), select the section under which the order is passed from the following codes (only single code to be selected): —

Sl. No.	Section	Code
1.	332(7)(a)	01
2.	332(7)(b)(1)(i)	02
3.	332(7)(b)(2)(i)	03
4.	332(9)	04
5.	354(3)(a)	05
6.	354(3)(b)(i)	06
7.	354(3)(b)(ii)	07

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