

**FORM NO. 17**

**Application for approval of a company under section 45(3)(b) and of a research association, university, college or other institution under section 45(4)(b) of the Income-tax Act, 2025**

Part A: Incorporation/Constitution Details			
1.	Application is being made for approval of <i>(select anyone)</i>	<input type="radio"/> Company <input type="radio"/> Research association <input type="radio"/> University <input type="radio"/> College <input type="radio"/> Other institution	
2.	Name	<i>(refer Note 1)</i>	
3.	Address	<i>(refer Note 2)</i>	
4.	Permanent Account Number		
5.	Status	<i>(refer Note 3)</i>	
6.	Residential Status	<i>(refer Note 4)</i>	
7.	Email id		
8.	Contact number	Country Code	Number
9.	Code relevant to Section	<i>(refer Note 5)</i>	
10.	Whether the applicant is established under an instrument	Yes/No	
11.	If Yes, provide the following details:		
	(a) Date of Incorporation/Registration	<i>(dd/mm/yyyy)</i>	
	(b) Incorporation or Registration Number		
	(c) Authority granting Incorporation/ Registration		
12.	Whether the applicant is registered on DARPAN portal or under FCRA Act or any provision of Income-tax Act, 1961 or Income-tax Act, 2025, as the case may be	Yes/No	
13.	If answer to Sl. No. 12 is yes, select the relevant law/portal <i>(select anyone or more)</i>	<input type="radio"/> DARPAN portal <input type="radio"/> FCRA Act <input type="radio"/> Income-tax Act, 1961 <input type="radio"/> Income-tax Act, 2025	
14.	In respect of selection made at row 13, please provide the following details:	<i>(refer Note 6 and 7)</i>	
	(a) Relevant Law/Portal		
	(b) Registration No.		
	(c) Date of Registration No.	<i>(dd/mm/yyyy)</i>	
	(d) Authority granting registration		
	(e) Date from which registration is effective	<i>(dd/mm/yyyy)</i>	
	(Repeat details in row no. 14, if registered under more than one portal/law)		
15.	Whether any application for approval under section 45(3)(b) or 45(4)(b) of the Act or corresponding provisions of Income Tax Act 1961 made by the Applicant in the past has been rejected?	Yes/No  <i>(if yes, refer Note 8)</i>	

Part B:									
Details of key persons									
1.	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):								
	Sl. No.	Name	Relation (refer Note 9)	Percentage shareholding case of shareholder	of in a	Permanent Account Number	Address	Mobile number	Email id
2.	In case if any of persons (as mentioned in row 1 of Part B) 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	Permanent Account Number	Address	Person other than individual (as mentioned in row No. 1 of Part B in which the beneficial ownership held)	Percentage of beneficial ownership			
Operational Details									
3.	Details of laboratory/research facility/university/college/other institution being managed/controlled/administered/owned by the applicant:								
	Name of the laboratory/ research association/ facility/university/college/other institution		Permanent Account Number	Whether notified or order passed under section 45 of the Act or corresponding provision in the Income- tax Act, 1961 (Yes/No)	Year of establishment	Nature of activity	Address	Whether owned by applicant? (Yes/No)	<div>Person-in-charge</div> <div>NamePermanent Account Number</div>
4.	Details of research projects undertaken during the last three tax years								
	Sl. No.	Name of the project	Duration of project		Current status of the project  (ongoing/ completed)	Date of initiation of project	Project cost (if completed) /estimated project cost (if ongoing)	Out of (vi), amount paid to other research & development institution for completion of project	
			from dd/mm/yyyy	to dd/mm/yyyy					
	(i)	(ii)	(iii)		(iv)	(v)	(vi)	(vii)	
Details of income and expenditure									

5.	<p>If applicant has any income in the nature of profits and gains of business, then provide the following details</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Nature of Business</td> <td style="width: 15%;">Address</td> <td style="width: 30%;">Whether the business is incidental to the attainment of the objectives of the trust or institution?</td> <td style="width: 40%;">Whether separate books of account maintained</td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;"><i>Yes/No</i></td> <td style="text-align: center;"><i>Yes/No</i></td> </tr> </table>	Nature of Business	Address	Whether the business is incidental to the attainment of the objectives of the trust or institution?	Whether separate books of account maintained			<i>Yes/No</i>	<i>Yes/No</i>																																										
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6.	<p>Details of Return of Income filed for last three tax years</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 10%;">Sl. No.</th> <th style="width: 10%;">Tax year</th> <th style="width: 15%;">Turnover/gross receipts</th> <th style="width: 15%;">Total income</th> <th style="width: 15%;">Tax payable as per return</th> <th style="width: 15%;">Tax paid as per return</th> <th style="width: 20%;">Assessed income details</th> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Sl. No.	Tax year	Turnover/gross receipts	Total income	Tax payable as per return	Tax paid as per return	Assessed income details																																											
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7.	<p>Please provide details of income received in three tax years immediately preceding the tax year in which application is made:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 5%;">Sl. No.</th> <th style="width: 10%;">Tax Year</th> <th colspan="2" style="width: 20%;">Donation Received for research purposes</th> <th colspan="2" style="width: 20%;">Donation Received for purposes other than research</th> <th style="width: 10%;">Grant for purposes</th> <th style="width: 10%;">Received research</th> <th style="width: 10%;">Other income</th> <th style="width: 10%;">Total Income</th> </tr> <tr> <td></td> <td></td> <td>Corpus</td> <td>Non Corpus</td> <td>Corpus</td> <td>Non Corpus</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(i)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(ii)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(iii)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Sl. No.	Tax Year	Donation Received for research purposes		Donation Received for purposes other than research		Grant for purposes	Received research	Other income	Total Income			Corpus	Non Corpus	Corpus	Non Corpus					(i)										(ii)										(iii)									
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10.	Annual expenditure during past three tax years immediately preceding the tax year in which application is made:					
	Sl. No.	Tax Year	Expenditure on land and building	Capital expenditure (other than land and building)	Revenue expenditure	Total expenditure
	(i)					
	(ii)					
	(iii)					
11.	Other details to be provided as separate enclosure:			<i>(refer Note 10 )</i>		

### DECLARATION

I\_\_\_\_, son/daughter/spouse of,\_\_\_\_ hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I further declare that I am filing this form in my capacity as \_\_\_\_\_(designation) having Permanent Account Number (PAN)\_\_\_\_\_and that I am competent to file this form and verify it.

I undertake 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 here after.

Place:

Signature:

Date:

Name and Designation:

**Annexure**  
**(To be furnished by a research association claiming exemption as per Schedule III**  
**(Table Sl. No. 23))**

Sl. No.	Particulars				
1	Exemption as per Schedule III (Table Sl. No. 23) for tax year.....			<i>(Select the latest Tax Year for which the books of account had been audited out of three preceding Tax Years immediately preceding the Tax Year in which application is made.)</i>	
2	Details of investment made in modes not prescribed under section 350				
	Nature of Investment	Amount of Investment	Date of investment	Nominal value of Investment	Income from investment during the tax year
3	Details of investment made by persons having substantial interest in the association as referred to in section 355(h) <b>Provide the nominal value of investment in ₹</b>				
	Person <i>(refer Note 11)</i>	Shares (In ₹)	Security (In ₹)	Any other property (In ₹)	
<b>Benefit to interested person</b>					
4	Whether any part of the income or any property of the association was used or applied, in a manner which results directly or indirectly in conferring any benefit, amenity or perquisite (whether converted into money or not) to any interested person.			Yes/No	
5	If yes above, specify value of the benefit in ₹ <i>(refer Note 10)</i>				
<b>Deemed Income</b>					
6	Amount deemed to be income of the association by virtue of Section 337, as applicable by Schedule III (Table Sl. No. 23)				

**DECLARATION**

Certified that the above information is true to the best of my knowledge and belief.

Place:

Signature:

Date:

**Notes:**

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Fill 'person' status as (i) Individual (ii) Hindu undivided Family (iii) Company (iv) Firm (v) Association of persons/Body of individuals (vi) Local authority (viii) Artificial juridical person.
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. Fill the codes as follows:

Nature of organisation	Code
Research association [in terms of section 45(3)(a)(i)]	1
University, College or other institution [in terms of section 45(3)(a)(i)]	2
Research association [in terms of section 45(3)(a)(ii)]	3
University, College or other institution [in terms of section 45(3)(a)(ii)]	4
Company [in terms of section 45(3)(b)]	5

6. In Part A (Row No. 14), the registration number with Darpan Portal of the Niti Aayog should be mandatorily provided by the applicant if the applicant receives or intends to receive any grant or assistance from either the Central Government or State Government.
7. In Part A (Row No. 14), registration details are to be provided with respect to all the registrations under Income-tax Act and registration with Darpan portal and under FCRA 2010 as per the following table:

Law	Mandatory/Non-mandatory	Registration No.	Date of Registration No.	Authority granting registration	Date from which registration is effective
Registration u/s 332 of Income-tax Act, 2025	Mandatory, if registered	Number of Order granting registration is to be provided	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	First date of the tax year from which the registration is effective
Approval under schedule VII of Income-tax Act, 2025	Mandatory, if approved	Number of Order granting approval is to be provided	Date of Approval	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	First date of the tax year from which the registration is effective

Approved as a Scientific and Industrial Research Organization by DSIR	Mandatory, if registered	Number of Order granting approval is to be provided	Date of Approval	DSIR	First date of the Tax year from which the registration is effective
Registration u/s 45 of Income-tax Act, 2025	Mandatory, if registered	Number of Notification or Order by the Central Government	Date of Notification/Order	Central Government	First date of the tax year from which the registration is effective
FCRA, 2010	Mandatory if registered under FCRA	Registration number is to be provided	Date of Order	Ministry of Home Affairs	Date from which such approval is effective
Registration number With Darpan portal Of Niti Aayog	Mandatory if the applicant receives or intends to receive any grant or assistance From either the Central Government or State Government	Registration number is to be provided	Date of registration	Niti Aayog	Date from which such approval is effective
Others	Mandatory if applicant has any other registration under the Income-tax Act	Registration number is to be provided	Date of registration	Appropriate authority	Date from which Such approval is effective

8. Where past registration under section 45 of the Act or corresponding provision of Income-tax Act, 1961 was rejected, then provide copy of order of rejection.

9. In Part B (Row No. 1), in column “Relation”, one or more of the following shall be selected:

- a. Author
- b. Founder
- c. Settlor
- d. Trustee
- e. Members of society
- f. Members of the Governing Council
- g. Director
- h. Shareholders holding 5% or more of shareholding
- i. Office Bearer (s)

10. The following details shall be provided with respect to the relevant Sl. No. of Part B or Annexure as mentioned below:

Annexure	With respect to	Particulars
A-1	Part B (Row No. 11)	where the applicant is constituted under an instrument, self-certified copy of the instrument
A-2	Part B (Row No. 11)	where the applicant is constituted otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the applicant;
A-3	Part B (Row No. 11)	self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts or other registration document, as the case may be;
A-4	Part B (Row No. 11)	self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010, if the applicant is registered under the said Act;
A-5	Part B (Row No. 11)	self-certified copy of existing Notification or Order granting approval under section 45;
A-6	Part B (Row No. 11)	a comprehensive note on research activities undertaken by the applicant (If there are no research activities undertaken by the applicant then attach self-certified NIL declaration);
A-7	Part B (Row No. 11)	self-certified copy of audited annual accounts of the applicant for the last three tax years (If there is no audited annual accounts of the applicant for any of the last three tax years then attach self-certified NIL declaration for each year separately);
A-8	Part B (Row No. 11)	self-certified copy of Donors, along with their names, complete postal address and the amount paid by each of them to the applicant during last three tax years. Mention Permanent Account Number or Aadhaar of donors paying the sums in excess of fifty thousand rupees in any of the three tax years (If there is no donation received during the last three tax years then attach self-certified NIL declaration).
A-9	Part B (Row No. 11)	Following details in respect of (i) patent, copyright, trademarks or other similar rights applied for or registered in the name of applicant organisation; and (ii) new products, processes, methods, techniques developed by the applicant organisation (a) Title (b) Description (c) Whether applied/granted (d) If commercialised or implemented, then by whom (e) Earnings from such patent, copyright, trademarks or other similar rights or such new products, processes, methods, techniques
A-10	Annexure (Row No. 5)	Detailed statement of the nature of the benefit, amenity or perquisite.

11. In Annexure (Row No. 3), fill "Person" as one of the following:

- (a) Founder of applicant
- (b) Any person who has made contribution exceeding rupees one lakh to the applicant
- (c) Any member of a Hindu undivided family (HUF) where the HUF is a founder
- (d) The manager (by whatever name called) of the applicant



(e) A relative of the founder, member of the manager

(f) Any concern in which any of the persons referred to in (a) to (e) have a substantial interest.

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

13. Amounts to be filled in ₹, unless otherwise provided.