

MINISTRY OF FINANCE

(Department of Revenue)

[CENTRAL BOARD OF DIRECT TAXES]

NOTIFICATION

New Delhi, the 9th May, 2022

INCOME-TAX

G.S.R. 343(E).—In exercise of the powers conferred by clauses (i), (ii), (iii) and (iv) of first proviso to clause (23C) of section 10, ninth proviso to clause (23C) of section 10, sub-clauses (i) (ii), (iii), (iv), (v) and (vi) of clause (ac) of sub-section (1) of section 12A, sub-section (3) of section 12AB, first and fifth proviso to sub-section (1) sub-section (1A) of section 35, clauses (i), (ii), (iii) and (iv) of first proviso to sub-section (5) of section 80G, third proviso to sub-section (5) of section 80G, clauses (viii) and (ix) of sub-section (5) of section 80G, read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. **Short title and commencement.**—These rules may be called the Income-tax (Fourteenth Amendment) Rules, 2022.

2. In the Income-tax Rules, 1962 in the APPENDIX-II, -

(i) In FORM No. 3CF, -

(a) for row 6b, the following row shall be substituted, namely: -

“6b	In case if any of persons (as mentioned in row 6a) 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:					
	S. No.	Name	Unique Identification Number	ID code	Address	Person other than individual (as mentioned in row 6a) in which the beneficial ownership held

(b) for row 7, the following row shall be substituted, namely: -

“7	Details of laboratory/research facility/ university/college/other institution being managed/controlled/administered/owned by the applicant
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(e) Details of improvements made in the existing products, processes, methods and techniques:							
S.No.	Category Existing product/ process/ method/ technique	Title	Description	Name(s) of the Inventor(s)	Association of the Inventor(s) with the Applicant organisation	If commercialised or implemented, then by whom	Earnings till date of application (Rs.)
(f) Details of new theories, models and hypothesis developed:							
S.No.	Category: New theories / models / hypothesis	Title	Description	Name(s) of the Authors(s)	Association of the Authors(s) with the Applicant organisation	Whether the theory or hypothesis is widely accepted.	Earnings till date of application (Rs.)
(g) Details of Products of Import Substitution:							
S.No.	Description of the Product		Brief Description on How it Resulted in Import Substitution ”;				

(e) for row 29, the following row shall be substituted, namely: -

“29	Income received in three previous years immediately preceding the previous year in which application is made:							
	Financial Year	Donations Received for Research Purposes		Donation Received for purposes other than research		Grant Received for research purposes	Other income	Total Income ”, ,
		Corpus	Non Corpus	Corpus	Non Corpus			

(f) in the Annexure, for the words, brackets and figures “To be furnished by a research association claiming exemption under section 10(21) Financial Year. _____” the words, brackets and figures

“Whether you are claiming exemption under section 10(21)? Yes /No

To be furnished by a research association claiming exemption under section 10(21) Financial Year. _____” shall be substituted;

(g) for the words figure and letters “Instructions to fill Form No. 3CF”, the words, figure and letters “Notes to fill Form No. 3CF” shall be substituted;

(h) in the “Notes to fill Form No. 3CF”,-

(I) in clause 5, sub-clause i shall be omitted;

(II) in clause 7, after sub-clause iii, the following words, shall be inserted, namely:-

‘Note: Specific details of equipment is required to be mandatorily filled in case of Other assets. ’;

(III) in clause 8, for sub-clause vi, the following sub-clause shall be substituted, namely:-

“vi. Others (Please Specify the association)”;

(IV) for clause 12, the following clause shall be substituted, namely:-

“12. The following documents are required to be attached:

- where the applicant is constituted under an instrument, self-certified copy of the instrument;
- where the applicant is constituted otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the applicant;
- 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;
- where past registration under section 35 was rejected, then copy of order of rejection (if answer to 5 is yes)

- self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010, if the applicant is registered under the said Act;
- self-certified copy of existing Notification granting approval under section 35;
- 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);
- self-certified copy of audited annual accounts of the applicant for the last three years (If there is no audited annual accounts of the applicant for any of the last three years then attach self-certified NIL declaration for each year separately);
- 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 years. Mention PAN or aadhar of donors paying the sums in excess of fifty thousand rupees in any of the three financial years (If there is no donation received during the last three years then attach self-certified NIL declaration).”;

(i) for the “Instructions to fill Annexure in case claiming exemption 10 (21) and clauses 1 and 2 thereunder”, the the following shall be substituted, namely:-

“Notes to fill Annexure in the case of claiming any exemption under section 10 (21)

1. For the row “To be furnished by a research association claiming exemption under section 10(21) Financial Year. _____”, select the latest Financial Year for which the books of accounts had been audited out of three preceding financial Years immediately preceding the Financial Year in which application is made.
2. In row 2 in “Person” one of the following shall be selected :
 - (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-e have a substantial interest.
3. In row 4 if any benefit has been specified, provide a detailed statement of the nature of the benefit, amenity or perquisite.”;

(ii) in Form 10A,-

(a) after row 2, the following rows shall be inserted, namely:-

“2a.	Sub-Category	
2b.	Has any registration/approval certificate been issued to you earlier?	Yes <input type="checkbox"/> No <input type="checkbox"/> ”;

(b) after row 14, the following row shall be inserted, namely:-

“14a.	Total Liabilities	<input type="text"/>	”;
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(c) after row 19, the following row shall be inserted, namely:-

“19a	Total Assets	<input type="text"/>	”;
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(d) for the words, figures and letter “Instructions to fill Form No. 10A”, the words, figures and letter “ Notes to fill Form No. 10A” shall be substituted;

(e) in the “Notes to fill Form No. 10A”,-

(I) for clause (2) and rows thereunder, the following clauses and entries thereunder shall be substituted, namely:-

“2. Application for registration under section 12A/80G/10(23C) select one of the following code in row 2:

1.	Sub clause (i) of clause (ac) of sub -section (1) of section 12A	01
2.	Sub clause (vi) of clause (ac) of sub-section (1) of section 12A	02
3.	Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)	03
4.	Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10)	04
5.	Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 10)	05
6.	Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10)	06
7.	Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)	07
8.	Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10)	08
9.	Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 1	09
10.	Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10)	10
11.	Clause (i) of first proviso to sub-section (5) of section 80G	11
12.	Clause (iv) of first proviso to sub-section (5) of section 80G	12

Application for intimation under Fifth proviso to sub-section (1) of section 35, select one of the following codes in row 2:

Sr.No	Category	Relevant clause of sub-section (1) of section 35		Section Code
1.	Scientific Research	Clause (ii)	Research Association	13
			University, college or other institution	14
		Clause(iia)	Company	15
2.	Social Science Research	Clause(iii)	Research Association	16
			University, college or other institution	17
3.	Statistical Research	Clause(iii)	Research Association	18
			University, college or other institution	19

2a. If applicant selects code 14, 17 or 19 in row 2, then option “sub-category” shall be applicable and one of the following sub-category shall be selected:

Sr.No.	Sub-Category
1.	University
2.	College
3.	Other Institution”;

(II) for clause 8 and entries thereunder, the following clause and entries shall be substituted, namely:-

“8. For row number 9a, column “Relation”, one or more of the following shall be substituted, namely:-

- a. Author
- b. Founder
- c. Settlor
- d. Trustee
- e. Members of society
- f. Members of the Governing Council
- g. Director
- h. Shareholders holding 5per cent. or more of shareholding

- i. Office Bearer
- j. Principal Officer
- k. Person Competent to verify
- l. Principal Secretary
- m. Secretary
- n. Chief Executive Officer
- o. Chief Financial Officer
- p. Manager
- q. Representative Assessee
- r. Any other Principal Officer
- s. Managing director
- t. Authorised signatory”;

(III) after clause 11 , the following clause shall be inserted, namely:-

“11A. If applicant does not have registration/approval certificate issued earlier, then submit an affidavit to that effect.”;

(IV) for clause 12 and rows thereunder, the following clause and rows shall be substituted, namely:-

“12 The following documents are required to be attached_

Section code	Documents required to be attached
01	<ul style="list-style-type: none"> • where the applicant is created, or is established, under an instrument, self-certified copy of the instrument; • 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; • 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; • self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the applicant is registered under such Act; • self-certified copy of existing order granting registration under section 12A or section 12AA or section 12AB, as the case may be. <p>where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of the trust or institution 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(to be provided if answer to row 10 is “No”). (If there is no audited annual accounts of the applicant for any of the last three years then attach self-certified NIL declaration for each year separately);</p>
02	<ul style="list-style-type: none"> • where the applicant is created, or is established, under an instrument, self-certified copy of the instrument; • where the applicant is created, is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation or establishment of the applicant; • 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; • self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the applicant is registered under such Act; • where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self certified copies of the annual accounts of the trust or institution 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; • where a business undertaking is held by the applicant as per the provisions of sub-section (4) of section 11 and the applicant has been in existence during any year or years prior to the financial 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 44AB for such period; • self-certified copy of order of rejection of application for grant of registration under section 12A or section 12AA or section 12AB, as the case may be, if any;
03/04/05/06	<ul style="list-style-type: none"> • where the applicant is created, or is established, under an instrument, self-certified copy of the instrument; • 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; • 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; • self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the applicant is registered under such Act; • self-certified copy of existing order granting registration under clause (23C) of section 10 of the Income-tax Act. • where the applicant has been in existence during any year or years prior to the financial 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 (to be provided if answer to row 10 is “No”).
07/08/09/10	<ul style="list-style-type: none"> where the applicant is created, is established, under an instrument, self-certified copy of the instrument; where the applicant is created, is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the applicant; 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; self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the applicant is registered under such Act; where the applicant has been in existence during any year or years prior to the financial 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; self-certified copy of order of rejection of application for grant of registration under section 10(23C), if any;
11	<ul style="list-style-type: none"> where the applicant is created, or is established, under an instrument, self-certified copy of the instrument; where the applicant is created, or established, otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the applicant; 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; self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the applicant is registered under such Act; self-certified copy of existing order granting registration under section 80G of the Income-tax Act. <p>where the applicant has been in existence during any year or years prior to the financial 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 (to be provided if answer to row 10 is “No”).</p>
12	<ul style="list-style-type: none"> where the applicant is created, or is established, under an instrument, self-certified copy of the instrument; where the trust is created, or the institution is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation of the trust, or establishment of the institution; 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; self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the applicant is registered under such Act; <p>where the applicant or the institution has been in existence during any year or years prior to the financial 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;</p> <ul style="list-style-type: none"> self-certified copy of order of rejection of application for grant of registration under section 80G, if any;
13-19	<ul style="list-style-type: none"> where the reporting person is constituted under an instrument, self-certified copy of the instrument; where the reporting person is constituted otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the reporting person; 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; self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the applicant is registered under such Act; self-certified copy of existing Notification granting approval under section 35.
1,3,4,5,6,11	<ul style="list-style-type: none"> Self-certified Affidavit where the applicant does not have earlier issued registration or approval certificate. ”;

(iii) in FORM No. 10AB, -

(a) for row 9b, the following row shall be substituted, namely:-

“9b.	In case if any of persons (as mentioned in row 9a) is not an individual then provide the following details of the natural persons who are beneficial owners (5 per cent. or more) of such person as on the date of application:						
	S.No.	Name	Unique Identification Number	ID code	Address	Non-Individual person(as mentioned in row 9a) in which the beneficial ownership held	Percentage of beneficial ownership”;

(b) after row 20, the following row shall be inserted, namely:-

“20a	Total Liabilities	<input type="text"/>	”;
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(c) after row 25, the following row shall be inserted, namely:-

“25a	Total Assets	[]	”;
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(d) for row 26, the following row shall be substituted, namely:-

“26.	Income received in three previous years immediately preceding the previous year in which application is made:					
Previous Year	Grants received from Central or State Government	Grants received from Companies under Corporate Social Responsibility	Other Specific Grants	Other income	Total”;	

(e) for the words, figures and letters “ Instructions to fill Form No. 10AB”, the words, figures and letters “ Notes to fill Form No. 10AB” shall be substituted;

(iv) in FORM No. 10BD,-

a. for Part B, the following shall be substituted, namely:-

**“Part B
Details of the donors and donations**

Sl. No.	Pre Acknowledgement No.’s	Unique Identification Number of the donor	ID code	Section code	Unique Registration Number (URN)	Date of Issuance of Unique Registration Number	Name of donor	Address of donor	Donation Type	Mode of receipt	Amount of donation (Indian rupees)

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

I undertake to communicate forth with any alteration in the particulars submitted, made at any time hereafter.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.

Signature”;

b. for the words “ Instructions to fill this form”, the words, figures and letters “ Notes to fill Form No. 10BD” shall be substituted;

(v) for FORM No. 10BE, the following FORM shall be substituted, namely:-

“ FORM No. 10BE

(See rule 18AB)

Certificate of donation under clause (ix) of sub-section (5) of section 80G and under clause (ii) of sub-section (1A) of section 35 of the Income-tax Act, 1961

	Acknowledgement Number	A B C D 0 2 2 2 0 0 0 0 0 0 0 1	
Donee	1	PAN of the reporting person	A B C D E 1 2 3 4 F
	2	Name of the reporting person	
	3	Address of the reporting person	
	4	Unique Registration Number (URN)	

Donor and donations	5	Date of Issue of Unique Registration Number	<table border="1" style="display: inline-table;"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>																																	
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7	Name of Donor																																			
8	Address of Donor																																			
9	Amount of donation received																																			
10	Financial year in which such donation was received																																			
11	Type of donation	Corpus <input type="checkbox"/> Specific grants <input type="checkbox"/> Others <input type="checkbox"/>																																		
12	Section under which donation is eligible for deduction	Section 80G(5)(vi) <input type="checkbox"/> Section 35(1)(ii) <input type="checkbox"/> Section 35(1)(ia) <input type="checkbox"/> Section 35(1)(iii) <input type="checkbox"/>																																		

VERIFICATION

I, son/ daughter of solemnly declare that to the best of my knowledge and belief, the information given in the certificate is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this certificate in my capacity as _____ and I am also competent to issue this certificate. I am holding permanent account number _____.

Date:

Signature:.....”.

[Notification No. 51/2022/ F. No. 370142/4/2021-TPL]

NEHA SAHAY, Under Secy.

Note : The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide number S.O. 969 (E) dated the 26th March, 1962 and were last amended vide notification number G.S.R 341(E), dated the 6th May, 2022