

**CBDT amends various forms applicable for
registration/approval/statement under Sec. 10(23C), 12AB, 35 and
80G**

Notification No. 51/2022, dated 09-05-2022

The Central Board of Direct Taxes (CBDT) has notified the Income-tax (Fourteenth Amendment) Rules, 2022 amending various forms applicable to trusts and institutions. These forms are applicable for an applicant seeking registration/approval under Sections 10(23C), 12AB, 35, and 80G and filing of statements of donations & issuing the certificate to donors under Sections 35 and 80G. The board has notified changes in the following forms:

- a) Form no. 3CF - Application for registration or approval under section 35.
- b) Form no. 10A – Application for provisional registration or provisional approval under sections 12AB, 10(23C), 80G.
- c) Form no. 10AB – Application for registration or approval under Sections 12AB, 10(23C), 80G.
- d) Form no. 10BD - Statement of particulars to be filed by reporting person under section 80G and section 35.
- e) Form no. 10BE - Certificate of donation under section 80G and section 35.

The forms are amended to seek some additional details from the applicant such as;

- a) Form 3CF has been amended to ask the applicant to furnish 'Specific details of equipment' which was owned as on date of application. The applicant is also

required to mention the 'Date' of patent, copyrights, trademarks, or other similar rights applied for or registered in his name.

b) Form 10BD seeks additional details of Pre Acknowledgement No.'s, Unique Registration Number (URN), and Date of Issuance of Unique Registration Number in its Part B.

Part B ask for details of the donors and donations.

c) Form 10AB requires details of 'Total Assets' and 'Total Liabilities' of the applicant.