

## Annexure A

- I. For orders passed under clause (a) of sub-section (1) of section 12AB ( re-registration):

Form 10 AC  
[As per rule 17A ]

*The registration is granted subject to the following conditions:-*

1	Any income derived from property held under trust, wholly or in part for charitable or religious purposes, shall not be applied, other than for the objects of the trust or institution.
2	The trust or institution shall not have income from profits and gains of business which is not incidental to the attainment of its objectives.
3	Separate books of account shall be maintained by such trust or institution in respect of the business which is incidental to the attainment of its objectives.
4	The trust or institution shall not apply any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.
5	The trust or institution established for charitable purpose created or established after the commencement of this Act, shall not apply any part of its income for the benefit of any particular religious community or caste.
6	No non-genuine activity shall be carried out by the trust or institution.
7	No such activity shall be carried on by the trust or institution which is not in accordance with all or any of the conditions subject to which it was registered.
8	The trust or institution shall comply with the requirement of any other law, as referred to in item (B) of sub-clause (i) of clause (b) of sub-section (1) of section 12AB.
9	The form for registration in Form No 10A has been duly filled in by providing all the information or documents and no false or incorrect information or documents have been provided.
10	Where the trust or institution is required to furnish application for registration under sub-clause (ii) of clause (ac) of sub-section (1) of section 12A the said trust or institution shall furnish such application within the time allowed under that clause.
11	Where the trust or institution has adopted or undertaken modifications of the objects which do not conform to the conditions of registration, the trust or institution shall make an application in the prescribed form and manner to the Principal Commissioner or Commissioner, for registration of the trust or institution, within a period of thirty days from the date of the said adoption or modification.

## Annexure B

- II. For orders passed under clause (c) of sub-section (1) of section 12AB (provisional registration)

Form 10 AC  
[As per rule 17A]

*The registration is granted subject to the following conditions:-*

1	Any income derived from property held under trust, wholly or in part for charitable or religious purposes, shall not be applied, other than for the objects of the trust or institution.
2	The trust or institution shall not have income from profits and gains of business which is not incidental to the attainment of its objectives.
3	Separate books of account shall be maintained by such trust or institution in respect of the business which is incidental to the attainment of its objectives.
4	The trust or institution shall not apply any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.
5	The trust or institution established for charitable purpose created or established after the commencement of this Act, shall not apply any part of its income for the benefit of any particular religious community or caste.
6	No non-genuine activity shall be carried out by the trust or institution.
7	No such activity shall be carried on by the trust or institution which is not in accordance with all or any of the conditions subject to which it was registered.
8	The trust or institution shall comply with the requirement of any other law, as referred to in item (B) of sub-clause (i) of clause (b) of sub-section (1) of section 12AB.
9	The form for registration in Form No 10A has been duly filled in by providing all the information or documents and no false or incorrect information or documents have been provided.
10	The trust or institution shall apply for registration within 6 months of commencement of the activities or at least 6 months prior to the expiry of period of provisional registration, whichever is earlier.
11	Where the trust or institution has adopted or undertaken modifications of the objects which do not conform to the conditions of registration, the trust or institution shall make an application in the prescribed form and manner to the Principal Commissioner or Commissioner, for registration of the trust or institution, within a period of thirty days from the date of the said adoption or modification.

## Annexure C

- III. for orders passed under clause (i) of second proviso to clause (23C) of section 10 ( re-approval)

Form 10 AC  
[As per rule 2C]

*The approval is granted subject to the following conditions:-*

1	Any income of the fund or institution or trust or any university or other educational institution or any hospital or other medical institution, shall not be applied, other than for the objects for which it is established.
2	The fund or institution or trust or any university or other educational institution or any hospital or other medical institution shall not have income from profits and gains of business which is not incidental to the attainment of its objectives.
3	Separate books of account shall be maintained by such fund or institution or trust or any university or other educational institution or any hospital or other medical institution in respect of the business which is incidental to the attainment of its objectives.
4	No non-genuine activity shall be carried out by the fund or institution or trust or any university or other educational institution or any hospital or other medical institution.
5	No such activity shall be carried on by the fund or institution or trust or any university or other educational institution or any hospital or other medical institution which is not in accordance with all or any of the conditions subject to which it was notified or approved.
6	The fund or institution or trust or any university or other educational institution or any hospital or other medical institution shall comply with the requirement of any other law for the time being in force.
7	The form for approval in Form No 10A has been duly filled in by providing all the required information or documents and no false or incorrect information or documents have been provided.
8	Where the fund or institution or trust or any university or other educational institution or any hospital or other medical institution is required to furnish application for approval under clause (ii) of first proviso to clause (23C) of section 10, the said fund or institution or trust or any university or other educational institution or any hospital or other medical institution shall furnish such application within the time allowed under that clause.

**Annexure D**

IV. for orders passed under clause (iii) of second proviso to clause (23C) of section 10 (provisional approval):

Form 10 AC  
[As per rule 2C ]

*The approval is granted subject to the following conditions:-*

1	Any income of the fund or institution or trust or any university or other educational institution or any hospital or other medical institution, shall not be applied, other than for the objects for which it is established.
2	The fund or institution or trust or any university or other educational institution or any hospital or other medical institution shall not have income from profits and gains of business which is not incidental to the attainment of its objectives.
3	Separate books of account shall be maintained by such fund or institution or trust or any university or other educational institution or any hospital or other medical institution in respect of the business which is incidental to the attainment of its objectives.
4	No non-genuine activity shall be carried out by the fund or institution or trust or any university or other educational institution or any hospital or other medical institution.
5	No such activity shall be carried on by the fund or institution or trust or any university or other educational institution or any hospital or other medical institution which is not in accordance with all or any of the conditions subject to which it was notified or approved.
6	The fund or institution or trust or any university or other educational institution or any hospital or other medical institution shall comply with the requirement of any other law for the time being in force.
7	The form for approval in Form No 10A has been duly filled in by providing all the information or documents and no false or incorrect information or documents have been provided.
8	The fund or trust or institution or university or other educational institution or hospital or other medical institution shall apply for approval within 6 months of commencement of the activities or at least 6 months prior to the expiry of period of provisional approval, whichever is earlier.

**Annexure E**

- V. For orders passed under clause (i) of second proviso to sub-section (5) of section 80G ( re-approval)

Form 10 AC  
[As per rule 11AA]

*The approval is granted subject to the following conditions:-*

1	The registration granted under section 12AB or approval granted under clause (23C) of section 10 has not been cancelled by the Principal Commissioner or Commissioner for specified violations as mentioned in sub-section (4) of section 12AB or under fifteenth proviso to clause (23C) of section 10.
2	The form for approval in Form No 10A has been duly filled in by providing all the information or documents and no false or incorrect information or documents have been provided.
3	The registration granted under section 12AB or approval granted under clause (23C) of section 10 has not been cancelled by the Principal Commissioner or Commissioner as authorised by the Board for non-compliance of conditions mentioned in rule 2C or rule 17A of the Income-tax Rules, 1962.
4	Where the institution or fund is required to furnish application for approval under clause (ii) of first proviso to sub-section (5) of section 80G, the said institution or fund shall furnish such application within the time allowed under that clause.

**Annexure F**

- VI. For orders passed under clause (iii) of second proviso to sub-section (5) of section 80G (provisional approval) :

Form 10 AC  
[As per rule 11AA]

*The approval is granted subject to the following conditions:-*

1	The registration granted under section 12AB or approval granted under clause (23C) of section 10 has not been cancelled by the Principal Commissioner or Commissioner for specified violations as mentioned in sub-section (4) of section 12AB or under fifteenth proviso to clause (23C) of section 10.
2	The form for approval in Form No. 10A has been duly filled in by providing all the information or document and no false or incorrect information or documents have been provided.
3	The institution or fund shall apply for approval within 6 months of commencement of the activities or at least 6 months prior to the expiry of period of provisional approval, whichever is earlier.
4	The registration granted under section 12AB or approval granted under clause (23C) of section 10 has not been cancelled by the Principal Commissioner or Commissioner as authorised by the Board for non-compliance of conditions mentioned in rule 2C or rule 17A of the Income- tax Rules, 1962.