

FORM NO. 17**[See rule 32 and 35]**

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)

Part A: Incorporation/Constitution Details			
1.	Application is being made for approval of (select anyone)	<input type="radio"/> Company <input type="radio"/> Research association <input type="radio"/> University <input type="radio"/> College <input type="radio"/> Other institution	
2.	Name	(refer Note 1)	
3.	Address	(refer Note 2)	
4.	Permanent Account Number		
5.	Status	(refer Note 3)	
6.	Residential Status	(refer Note 4)	
7.	Email id		
8.	Contact number	Country Code	Number
9.	Code relevant to section	(refer Note 5)	
10.	Whether the applicant is established under an instrument	Yes/No	
11.	If Yes, provide the following details:		
	(a) Date of Incorporation or Registration	(dd/mm/yyyy)	
	(b) Incorporation or Registration Number		
	(c) Authority granting Incorporation or Registration		
12.	Whether the applicant is registered on DARPAN portal or under FCRA Act (42 of 2010) or any provision of Income-tax Act, 1961 (as it existed prior to its repeal) or Income-tax Act, 2025 (30 of 2025), as the case may be	Yes/No	
13.	If answer to row 12 is yes, select the relevant law/portal (select anyone or more)	<input type="radio"/> DARPAN portal <input type="radio"/> FCRA Act <input type="radio"/> Income-tax Act, 1961 (as it existed prior to its repeal) <input type="radio"/> Income-tax Act, 2025 (30 of 2025)	
14.	In respect of selection made at row 13, please provide the following details:	(refer Note 6 and 7)	
	(a) Relevant Law/Portal		
	(b) Registration No.		
	(c) Date of Registration No.	(dd/mm/yyyy)	

	(d) Authority granting registration	
	(e) Date from which registration is effective	(dd/mm/yyyy)
	(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) or corresponding provisions of Income Tax Act 1961 (as it existed prior to its repeal) made by the Applicant in the past has been rejected?	Yes/No (if yes, refer Note 8)

Part B:																					
Details of key persons																					
1.	<p>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):</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">Sl. No.</th> <th style="width: 15%;">Name</th> <th style="width: 10%;">Relation <i>(refer Note 9)</i></th> <th style="width: 15%;">Percentage of shareholding in case of a shareholder</th> <th style="width: 10%;">Permanent Account Number</th> <th style="width: 10%;">Address</th> <th style="width: 10%;">Mobile number</th> <th style="width: 10%;">Email id</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Sl. No.	Name	Relation <i>(refer Note 9)</i>	Percentage of shareholding in case of a shareholder	Permanent Account Number	Address	Mobile number	Email id												
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2.	<p>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:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">Sl. No.</th> <th style="width: 15%;">Name</th> <th style="width: 15%;">Permanent Account Number</th> <th style="width: 10%;">Address</th> <th style="width: 20%;">Person other than individual (as mentioned in row No. 1 of Part B in which the beneficial ownership held)</th> <th style="width: 10%;">Percentage of beneficial ownership</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	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														
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Operational Details																					
3.	<p>Details of laboratory/research facility/university/college/other institution being managed/controlled/administered/owned by the applicant:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="width: 20%;">Name of the laboratory/research association/facility/university/college/other institution</th> <th rowspan="2" style="width: 10%;">Permanent Account Number</th> <th rowspan="2" style="width: 10%;">Whether notified or order passed under section 45</th> <th rowspan="2" style="width: 10%;">Year of establishment</th> <th rowspan="2" style="width: 10%;">Nature of activity</th> <th rowspan="2" style="width: 10%;">Address</th> <th rowspan="2" style="width: 10%;">Whether owned by applicant? (Yes/No)</th> <th colspan="2" style="width: 10%;">Person-in-charge</th> </tr> <tr> <th style="width: 5%;">Name</th> <th style="width: 5%;">Permanent Account Number</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Name of the laboratory/research association/facility/university/college/other institution	Permanent Account Number	Whether notified or order passed under section 45	Year of establishment	Nature of activity	Address	Whether owned by applicant? (Yes/No)	Person-in-charge		Name	Permanent Account Number									
Name of the laboratory/research association/facility/university/college/other institution	Permanent Account Number								Whether notified or order passed under section 45	Year of establishment	Nature of activity	Address	Whether owned by applicant? (Yes/No)	Person-in-charge							
		Name	Permanent Account Number																		

			or corresponding provision in the Income-tax Act, 1961 (as it existed prior to its repeal) (Yes/No)						
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	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		
		<i>from</i> <i>dd/mm/yyyy</i>	<i>to</i> <i>dd/mm/yyyy</i>	<i>(ongoing/ completed)</i>					
(i)	(ii)	(iii)		(iv)	(v)	(vi)	(vii)		
Details of income and expenditure									
5.	If applicant has any income in the nature of profits and gains of business, then provide the following details								
	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>			
6.	Details of Return of Income filed for last three tax years								
	Sl. No.	Tax year	Turnover/gross receipts	Total income	Tax payable as per return	Tax paid as per return	Assessed income details		
7.	Please provide details of income received in three tax years immediately preceding the tax year in which application is made:								

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)									

8. Please provide details of expenditure incurred in three tax years immediately preceding the tax year in which application is made:

Sl. No.	Tax year	Amount applied for scientific/social science/statistics research	Amount applied for non-research activities	Total application	Amount accumulated for object of the association
(i)					
(ii)					
(iii)					

9. Annual expenditure on scientific/social science/statistics research 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 on scientific/ social science/statistics research
(i)					
(ii)					
(iii)					

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: *(refer Note 10)*

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)				
	Provide the nominal value of investment in ₹				
	Person <i>(refer Note 11)</i>	Shares (In ₹)	Security (In ₹)	Any other property (In ₹)	
Benefit to interested person					
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.			<i>Yes/No</i>	
5	If yes above, specify value of the benefit in ₹ <i>(refer Note 10)</i>				

Deemed Income	
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 juridicial 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 (42 of 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 under section	Mandatory, if registered	Number of Order	Date of Order	Jurisdiction details of the	First date of the tax year from

332		granting registration is to be provided		Income Tax Authority which granted the registration is to be provided	which the registration is effective
Approval under schedule VII	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 under section 45	Mandatory, if registered	Number Notification or Order by the Central Government	Date of Notification or Order	Central Government	First date of the tax year form which the registration is effective
FCRA, 2010 (42 of 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, 2025 (30 of 2025)	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 or corresponding provision of Income-tax Act, 1961 (as it existed prior to its repeal) 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 (42 of 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)	<p>Following details in respect of</p> <ul style="list-style-type: none"> (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 <ul style="list-style-type: none"> (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.