

# **Registration of Trust / NGO under section 80G, 35AC and FCRA**

## **Registration of Trust/Society**

- Society Registration
- Charitable Trust Registration
- Charitable Company Registration
- 80G Registration
- 35AC Registration
- FCRA Registration
- Haryana Registration and Regulation of Societies Act, 2012
- Haryana Registration and Regulation of Societies Rules, 2012

## **Process of Registration under 35 AC**

- **Section 35AC (Statutory Provisions )**

As part of our 'Online Services' we provide the services to register the Non Governmental and Non Profitable organization under section 35ac of Income Tax Act in India.

Under section 35AC, organizations having income from business or profession can get 100 per cent deduction. Charitable Organizations can get registered themselves if they are carrying on any business.

The Central Government has specified various types of projects of national needs for which Charitable Organizations can take donations.

The approval under section 35(AC) is not permanent in nature.

The National Committee may recommend or reject the project but when the approval is recommended then it is for a period of maximum 3 years and it could be further extended if the National Committee is satisfied with the performance during the period.

The National Committee may withdraw the approval if the project is not carried out in accordance with the approved conditions. To withdraw a project National Committee should provide an opportunity of being heard to the aggrieved organization.

- **Requirements**

Duly registered organization.

Detailed Project for Charitable purposes\*.

- **Documents and information we need**

Name, address and status of applicant, the district/ ward circle where assessed/PAN number.

1. Audited Balance Sheet, Profit& Loss Account or Income& Expenditure Account for the latest year and two preceding years.

2. Formation documents like trust deed, rules & regulation, memorandum of association etc. and registration certificate, if any.
3. Name & Addresses of the persons managing the affairs of the association or institution, including those who left the organization but were managing the affairs of the association or institution during the 3 years preceding the date of application.
4. If the association or institution is notified under section 10(23)(C) or is approved for the purposes of section 80G, the particulars of such approval granted.
5. Brief particulars of the activities of the association or institution during 3 years preceding the date of application or since inception if the association or institution is less than 3 years old.
6. Such other information as the association or institution may like to place before the National Committee.
7. Signed Authority Letter

**For the Attention of: The Chief Functionary  
Greetings of the Day ahead!!**

**Introduction:**

In order to promote reinvestment of business profits in areas where massive capital input is required for socio-economic development, a tax incentive has been provided under Section 35AC of the Income Tax Act, 1961 allowing for full deduction of the entire amount paid by a taxpayer carrying on a business or profession for financing projects or schemes promoting social and economic welfare. In the case of other taxpayers, the deduction is allowed under section 80GGA from his gross total income. Who can undertake eligible projects and schemes

- An association
  - An institution
  - A public sector company
  - A local authority
  - A company, which is a taxpayer may avail of this deduction either by way of payment to the above mentioned entities or directly by undertaking an eligible project or scheme.
  - Conditions necessary for approval
  - the association or institution is;
  - Constituted as a public charitable trust. Registered under the Societies Registration Act, 1860 (Act 21 of 1860) or under any law corresponding to that Act.
  - Registered under section 25 of the Companies Act, 1956 (Act 1 of 1956).
1. Persons managing the affairs of the association or institution are persons of proven integrity;
  2. The activities of the association or institution are open to citizens of India without any distinction and are not for the benefit of any individual or community;

3. The association or institution maintains regular accounts of its receipts and expenditure;
4. The instrument or the rules or regulations governing the association or institution do not contain any provision for the transfer or application at any time, of the whole or any part of its income or assets for any purpose other than a charitable purpose.

### **What is an eligible project or scheme**

An eligible project or scheme is one, which the Central Government on the recommendation of the National Committee, may so notify in the Official Gazette. It should relate to one or more of the following:-

- Construction and maintenance of drinking water projects in rural areas and in urban slums, including installation of pump-sets, digging of wells, tube wells and laying of pipes for supply of drinking water;
- Construction of dwelling units for the economically weaker sections;
- Construction of school buildings primarily for children belonging to the economically weaker sections of the society;
- Establishment and running of non-conventional and renewable sources of energy systems;
- Construction and maintenance of bridges, public highways and other roads;
- Promotion of sports;
- Pollution control;
- Any other programme for uplift of the rural poor or the urban slum dwellers, as the national committee may consider fit for support, like:-
  1. Family welfare and immunization.
  2. Tree plantation
  3. Social forestry
  4. Development of irrigation resources
  5. Rural sanitation-construction of low –cost latrines
  6. Medical camps in rural areas
  7. Rural health programmes
  8. Land development and reclamation of waste land or degraded land with special emphasis on ecological improvement
  9. Soil and water conservation including harvesting of run off water
  10. Non-formal education and literacy, especially for women & children
  11. Rural non-farm activities
  12. Creation of employment opportunities for urban and rural population living below the poverty line
  13. Supportive services for women to engage in productive work (care of children of working women by providing an improved environment, care and food and by establishing crèches/balwadis, etc.)
  14. Leprosy eradication

## **Functions of the National Committee**

The Central Government has constituted this Committee with the following functions:

- To approve associations and institutions for the purpose of carrying out any eligible project or scheme; and
- To recommend to the Central Government projects and scheme of any company including a public sector company, a local authority or an approved association or institution, for being notified as eligible projects or scheme.

The Deputy Secretary National Committee for Promotion of Social and Economic Welfare. Department of Revenue, Ministry of Finance, Room No. – 266A, North Block, New Delhi 110001 Phone: 011-23092598, 23093907 Fax : 011-23093118  
Application for approval of an association or institution

The application for approval of an association or institution should contain the following particulars and documents:

1. Name, address and status of applicant, the district/ward/circle where assessed, Permanent Account Number, audited balance sheet and profit and loss account or income and expenditure account for three years including the latest year;
2. Name and address of the association or institution along with trust deed, rules and regulations, memorandum of association etc. and registration certificate, if any;
3. Names and addresses of the persons managing the affairs of the association or institution, including the names of such persons for last three years;
4. If notified, u/s 10(23C) (iv) or (v) of the Income Tax Act, 1961 or approved under section 80G, the particulars thereof;
5. Brief particulars of the activities of the association or institution during the last three years.

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