12A and 80G Registration Kit (Sections 332 and 354, Income-tax Act 2025)

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5. The activity note (Annexure A-8 / A-17)

Form 104 asks for a "detailed note on the proposed activities" (A-8). Form 105 asks for a "detailed note on the activities" (A-17). For Form 105 the Commissioner's test is the **genuineness of activities** and compliance with other laws material to your objects (s.332(7); s.354(3)). Your note is your first chance to show that.

A good note is factual, dated and checkable. Use the template *Activity-Note-Template.docx*. It covers:

1. **Who we are.** Legal form, registration number, date, registered office, area of work (district and state).
2. **Objects.** Quote the objects clause and map each activity to an object and to a s.2(23) head.
3. **What we have done** (Form 105). For each programme: dates, location (village or ward, block, district), what was done, number of people reached (only numbers you can prove), cost and source of funds.
4. **What we plan** (Form 104). The first year's plan, with intended start dates and how the work will be funded.
5. **Evidence list.** Photographs with dates, attendance registers, beneficiary lists, bills and vouchers, bank statements, grant letters, partner MoUs, and permissions or licences under other laws (for example, school recognition or a health licence), as relevant to your objects.
6. **Governance.** Board or trustee meetings held, accounts audited, bank accounts used.
7. **Commercial activity, if any.** What it is, how it relates to the objects, receipts as a share of total receipts, and the separate books kept.
8. **Declaration.** Signed by the person who will verify the form.

Illustration (hypothetical). A public charitable trust registered in Madurai district runs evening tuition for Class 6 to 10 students in two villages. A thin note says "We work for education of poor children." A useful note says: "From 1 July 2026 to 30 September 2026 we ran evening classes at [village A] and [village B], three days a week, for [n] enrolled students (registers attached). Two tutors were paid ₹[x] each per month from trust funds and a local donation (bank statement pages 3 to 5 attached)." Write about your own work in the same concrete way, and never round up numbers you cannot prove.

6. Filing on the e-filing portal, step by step

These steps follow the portal's own user manuals for Form 104/106 and Form 105/107 (checked 22 October 2026). Screens can change, so if what you see differs, go by the screen.

Before you start (prerequisites per the manuals):

- You are a registered user on the e-filing portal. The forms are for all registered users **except individual users**.
- The PAN status is "Active".
- If verifying by DSC: a valid, unexpired DSC registered on the portal.
- Your "My Profile" details, including address, are complete.

6.1 Form 104

1. Log in with the organisation's PAN as user ID.
2. Go to **e-File > Income Tax Forms > File Income Tax Forms**.
3. Open the tab **"Forms as per Income Tax Act 2025"**, search Form 104, click **File Now**.
4. Select the tax year and continue, then click *Let's Get Started* and read the notes.
5. Fill the four panels: **Part A** (particulars), **Part B** (other information), **Attachments**, **Undertaking**.
6. In Part B field 6, choose the section code: **01** provisional registration u/s 332(3), **02** provisional approval u/s 354(2), **03** both.
7. Preview, then **Proceed to e-Verify** (EVC/DSC). Note the Transaction ID and Acknowledgement Number.
8. To download the filed form, go to *View Filed Forms* (same tab). Withdrawal is possible only within seven days, via *Additional Actions*. Form 106 is generated after seven days and can be downloaded from *Additional Actions*.

Point to check on the portal. Form 104 Note 3(b) as printed in the Rules says that if "Yes" is selected at Sl. No. 8 (trust is irrevocable), code 02 is disabled. Read literally, this contradicts Note 5, which bars applications where the answer is "No". It may be a drafting slip; check the live form. If code 02 or 03 is greyed out for you, raise it with the e-filing helpdesk or your CA before you file a second application.

6.2 Form 105

1. Same path: **e-File > Income Tax Forms > File Income Tax Forms > Forms as per Income Tax Act 2025 > Form 105 > File Now**.
2. Select the filing type (original, or condonation) and the tax year.
3. Fill six panels: Part A; Part B (other information); Recognition, Office Bearers and Operation details; Assets and Liabilities, Income and Religious activities; Attachments; Undertaking.
4. Key fields:
   - **8(a)** type of application: re-application / with delay / without delay;
   - **8(e)** section: 332, 354 or both;
   - **8(f)** section code (01 to 22 for s.332; 23 to 26 for s.354);
   - **8(g)** 5 or 10 years.
5. Preview, e-verify, and note the acknowledgement.
6. Track the order under **Dashboard > Pending Actions > e-Proceedings > For your Action**, or *View Filed Forms > Form 105 > e-Proceedings*. Notices from the PCIT/CIT arrive here, so check it every week.

Section codes in Form 105 (Note 4):

7. After you file: queries, orders and re-application

7.1 Responding to a query

For Form 105 the Commissioner may call for documents or information, or make inquiries (s.332(7); s.354(3)). The notice will come through e-Proceedings. Good practice:

- Reply **before** the date in the notice. If you need more time, ask for it in writing before that date, giving a reason.
- Answer each point in the order the notice asks, with numbered annexures. Use *Reply-to-Department-Query-Template.docx*.
- Send evidence, not adjectives: registers, bank statements, photos with dates, audited accounts, registrations under other laws.
- If you are asked for a personal hearing or video conference, attend. Rejection for "not availing an opportunity of being heard" is one of the re-application grounds, but you get only one re-application (Rule 181(12), (13)).

7.2 Reading your Form 107

Form 107 records the URN, the date, the validity (5 or 10 years), the tax years covered and the section under which granted. It also states the conditions you must follow: application of income, commercial activity limits, separate books, compliance with other laws, and true and complete disclosure. It says plainly that registration "shall not be valid if it is cancelled ... irrespective of the tax years for which it was granted". The order may also be withdrawn if activities are found not genuine, if conditions are breached, or if approval was obtained by fraud or misrepresentation (Form 107, paras 15 to 21). **Copy the expiry tax year into the tracker the day you receive it.**

7.3 If you are rejected

You may re-apply **once**, in Form 105, **within one month from the end of the month** in which the Form 107 rejection or cancellation was passed (Rule 181(12), (13)). The conditions are:

- the rejection was because you failed to provide documents or information sought under s.332(7), did not avail the hearing, or were ineligible because of terms in your trust deed;
- you explain the reason (and, for deed problems, have modified the deed on or before the re-application date); and
- you undertake that you have not appealed, or have withdrawn your appeal, and will not appeal against the earlier order.

A re-application after an order under s.332(7)(b) or s.354(3)(b) is treated as a fresh application for the order time limits (Rule 181(14)). If the rejection was on any other ground, take professional advice on appeal.

7.4 Provisional registration: cancellation and surrender

- A Form 106 registration or URN can be cancelled by the PCIT/CIT, after a hearing, if Form 104 contained false or incorrect information and did not comply with Rule 181(3). Once cancelled, it is treated as never granted (Rule 181(6), (7)).
- You may **surrender** a provisional registration if you have not claimed the NPO benefits in any return and you undertake not to claim them. It is then treated as never granted (Rule 181(8), (9)). The Form 104 manual shows a *Surrender Form 106* option under *Additional Actions*.