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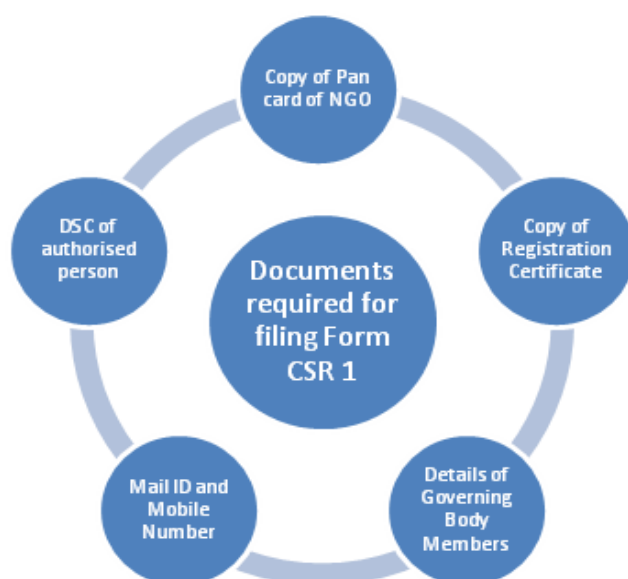
Mandatory Registrations for NGOs after 01.04.2021.

1.Applicable for NGO's which want to raise CSR funding.

As per [Notification issued by Ministry of Corporate Affairs dated 22nd January 2021](#), it is mandatory for all NGO's which wants to raise CSR Funding to enrol with MCA w.e.f 01/04/2021 to get CSR Funding. And Filing of Form CSR-1 has been started on MCA portal.

NGO's eligible to file form CSR-1

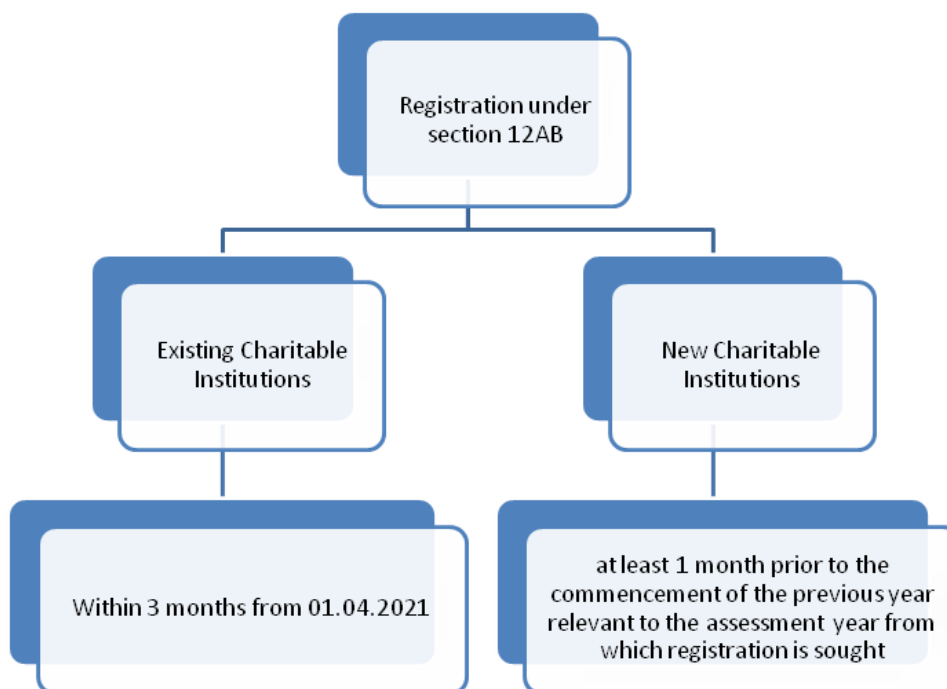
- (a) a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80 G of the Income Tax Act, 1961 (43 of 1961), established by the company, either singly or along with any other company, or
- (b) a company established under section 8 of the Act or a registered trust or a registered society, established by the Central Government or State Government; or
- (c) any entity established under an Act of Parliament or a State legislature; or
- (d) a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80G of the Income Tax Act, 1961, and having an *established track record of at least three years* in undertaking similar activities.



For Getting registration under Form CSR-1 with MCA, the NGO must have a valid registration under Section 80G and Section 12AA/12AB as on date of Filing application.

2. Applicable for every NGO's.

From 01.04.2021, all charitable institutions which are currently registered under section 12A/12AA are required to apply for a fresh registration under section 12AB. Further, all new entities which want exemption under section 11 and 12, are required to apply for registration under section 12AB.



In case of new registrations, provisional registration will be given for a period of 3 years from the assessment year from which registration is sought.

Amendment has been made in Section 80G (5) of Income Tax Act, 1961 by Finance Act 2020, according to which, all entities which are

Currently approved under this section, are required to apply for a fresh approval under the amended scheme of Section -80G and all new entities which want to apply for fresh registration under this section are required to apply for approval under the new scheme.