

Society & NGO Registration Guide (India – 2025)

1. Introduction

This guide provides a professional overview of the legal and regulatory framework governing the registration and operation of Societies and Non-Governmental Organisations (NGOs) in India. It covers procedures under the Societies Registration Act, 1860, Income Tax exemptions under Sections 12A and 80G, and compliance under the Foreign Contribution Regulation Act (FCRA).

2. Legal Framework

Societies and NGOs in India are primarily governed by the Societies Registration Act, 1860. Each state may have its own amendments or additional rules. Alternatively, NGOs may also be registered as Trusts (under the Indian Trusts Act, 1882) or Section 8 Companies (under the Companies Act, 2013).

The key objective of such organizations is to promote charitable, educational, religious, scientific, or social welfare activities without profit motive.

3. Registration Procedure for Societies

1. Minimum of seven members are required for forming a society.
2. Draft the Memorandum of Association (MOA) and Rules & Regulations.
3. Submit the application to the Registrar of Societies in the respective state.
4. Include documents such as ID proofs, address proof, affidavit, and NOC for registered office.
5. Upon verification, the Registrar issues a Certificate of Registration and a unique registration number.

4. Income Tax Registration – Sections 12A & 80G

After registration, NGOs can apply for tax exemptions under the Income Tax Act:

- 1 **Section 12A:** Enables exemption of income used for charitable purposes.
- 2 **Section 80G:** Allows donors to claim tax deduction on donations made to registered NGOs.

The application is made online through the Income Tax e-filing portal using Form 10A (for new registration) or Form 10AB (for renewal).

5. FCRA (Foreign Contribution Regulation Act, 2010)

NGOs receiving foreign donations must register under FCRA with the Ministry of Home Affairs. The organization must have a valid PAN, DARPAN ID, and operate for at least three years (for regular registration). FCRA registration is granted for five years and must be renewed before expiry.

- 1 • FCRA registration through Form FC-3A (regular) or FC-3B (prior permission).
- 2 • Maintain a designated FCRA bank account at the SBI New Delhi Main Branch.
- 3 • File annual FC-4 returns online before 31st December each year.

6. Annual Compliance Checklist

- 1 Maintain proper books of accounts and get them audited annually.

- 2 File annual returns with Registrar of Societies.
- 3 Renew 12A/80G registration periodically (every 5 years).
- 4 Ensure FCRA compliance for foreign donations.
- 5 Disclose key financials and governing body details on website (if applicable).

7. Latest Regulatory Updates (2025)

- 1 Mandatory use of DARPAN ID for all government grant applications.
- 2 Revised 80G approval process with enhanced verification by CBDT.
- 3 Digital signature required for all online filings (Registrar and IT portals).
- 4 Increased scrutiny of FCRA fund utilization reports by the MHA.

8. Useful Resources

- 1 • Ministry of Home Affairs (FCRA): <https://fcraonline.nic.in>
- 2 • NGO DARPAN Portal: <https://ngodarpan.gov.in>
- 3 • Income Tax e-Filing: <https://www.incometax.gov.in>
- 4 • State Registrar of Societies (varies by state).