

How to Register a Charitable Trust in Odisha — Complete 2026 Process

This guide is specifically for people registering a **public charitable trust in Odisha** in 2026. It covers the exact process, documents, stamp duty, Sub-Registrar procedure, and what happens after registration. This is not a generic national guide — it is Odisha-specific and pr...

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A **compliance-primer**

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Before You Begin — Understand What You Are Creating

A public charitable trust is a legal arrangement where the Settlor (the person creating the trust) transfers property or funds to Trustees, who hold and manage it for the benefit of the public or a section of the public. Once registered, the trust is a permanent institution — it does not dissolve when trustees change or the founder dies.

Key decisions before you draft the deed:

- 1. Who are the trustees?** In Odisha, a public charitable trust requires a minimum of 2 trustees. Best practice is 3-5 trustees. Include at least one person who is not a family member (an "independent trustee") — this is required for RNPO (12A equivalent) registration and is good governance practice.
- 2. What is the corpus amount?** The initial corpus is the seed amount the Settlor transfers to start the trust. There is no legal minimum in Odisha, but common practice is Rs. 5,000 to Rs. 25,000. A higher corpus (Rs. 21,000 is commonly used) is more credible to banks and government bodies.
- 3. Where is the registered office?** The registered office determines which Sub-Registrar Office you register with. This cannot be a random address — it must be an address where the trust legitimately operates or where the Settlor/Managing Trustee can receive official correspondence.

4. What are the objects? The objects clause defines what the trust can do. For RNPO registration under the IT Act 2025, the objects must fall within the definition of "charitable purpose" under Section 2(23): relief of the poor, education, yoga, medical relief, preservation of environment, preservation of monuments, and advancement of any other object of general public utility. Draft this carefully — overly narrow objects limit your activities; overly broad objects invite scrutiny.

Step 1 — Draft the Trust Deed

The Trust Deed is the founding document of your trust. It should cover:

- Name of the Trust
- Date and place of execution
- Name, age, address, and occupation of the Settlor
- Names, ages, addresses, and occupations of all Trustees
- Objects of the trust (charitable purpose clause)
- Corpus amount and mode of transfer
- Powers of the Board of Trustees
- Governance provisions: how Trustees are appointed, how they retire or are removed, minimum number of Trustees, quorum for meetings
- Bank account operating instructions (which trustees sign together)
- Financial year (1 April to 31 March is standard)
- Accounts and audit provisions
- Amendment clause
- Dissolution clause (assets to go to another charitable organisation with similar objects, with Charity Commissioner / CIT approval)

Important for Odisha: Odisha does not have a separate state Public Trust Act. Your trust is governed by the Indian Trusts Act, 1882 (for the substantive law) and registered under the Registration Act, 1908 (for formal recognition). The Registration Act, 1908 governs the stamping and registering process with the Sub-Registrar.

Important for RNPO registration: The objects clause must clearly map to the categories in Section 2(23) of the Income Tax Act, 2025. If you plan to work in tribal welfare or rural development, include "advancement of any other object of general public utility" and specify the communities or areas. Avoid commercial activity language in the objects.

Professional advice: Engage a local advocate (a lawyer familiar with trust deeds and Sub-Registrar practice in Odisha) to draft or review the deed. Cost: Rs. 2,000-8,000. This is money well spent — a poorly drafted deed can create complications at the Sub-Registrar, at the Income

Tax department's RNPO registration stage, and at bank account opening.

Step 2 — Execute the Deed on Stamp Paper

Stamp duty: Trust deeds in Odisha are stamped under the Indian Stamp Act, 1899 (as applicable to Odisha). The stamp duty on a trust deed is calculated on the corpus amount transferred.

- For a corpus of Rs. 21,000: stamp duty is typically Rs. 200-500 (non-testamentary trust deed)
- The exact rate should be verified with your advocate or the Sub-Registrar office before printing

How to get stamp paper: Purchase non-judicial stamp paper of the required value from a licensed stamp vendor near the Sub-Registrar office, or use e-stamping through the Odisha e-GRAS portal (egras.odisha.gov.in) if the SRO you are registering at accepts e-stamps.

Execution: The deed must be signed by:

- The Settlor (the person creating the trust)
- All First Trustees
- Two witnesses (who are not trustees)

All signatures must happen before a Sub-Registrar or be acknowledged before one.

Step 3 — Registration at the Sub-Registrar's Office

Which Sub-Registrar Office? The SRO of the district or sub-district in which the trust's registered office is located. For a trust registered at 127 Budheswari Colony, Bhubaneswar, the relevant SRO is in Bhubaneswar (under Khurda district).

Registration fee: Under the Registration Act, 1908, the registration fee for a trust deed in Odisha is typically a fixed fee. As of 2026, registration fees for non-testamentary instruments vary — confirm the exact fee at your SRO or through Odisha's Registration Department portal (igrodisha.gov.in). Fee is typically Rs. 100-500 for trust deeds in Odisha.

Documents to bring on the day of registration:

Document	Details
Original Trust Deed	On stamp paper, signed by all parties
Photographs	Passport-size photos of Settlor and all Trustees
Identity proof	Aadhaar card of Settlor and all Trustees

Document	Details
Address proof	Aadhaar or utility bill for the registered office address
Corpus transfer evidence	A cheque or demand draft for the corpus amount made out to the trust (to prove the corpus has been transferred — some SROs ask for this)
Witness identity	Aadhaar of both witnesses

What happens at the SRO:

1. Submit the deed and documents to the registration clerk
2. Clerk verifies documents and calculates any additional stamp duty owed
3. Parties appear before the Sub-Registrar for personal identification and signature verification
4. Sub-Registrar records the registration in the official register
5. You receive the registered deed — usually on the same day or the next working day (sometimes 2-3 days for return of the registered copy)

Cost summary for Odisha trust registration:

- Stamp duty: Rs. 200-500 (on Rs. 21,000 corpus)
- Registration fee: Rs. 100-500
- Advocate/deed drafting: Rs. 2,000-8,000
- Miscellaneous (photocopies, photographs): Rs. 200-500
- **Estimated total: Rs. 3,000-10,000**

Step 4 — Apply for Trust PAN

Immediately after receiving the registered deed, apply for a PAN card in the name of the trust.

Where: Online through NSDL (onlineservices.nsdli.com) or UTIITSL (utiitsl.com) — Form 49A (for non-individual entities)

Documents:

- Registered Trust Deed (as proof of existence and address)
- Address proof of the trust (registered office address)
- Identity proof of the Managing Trustee (Aadhaar)
- Passport photograph of the Managing Trustee

Fee: Rs. 107 (for an Indian address)

Timeline: PAN is typically issued within 5-7 working days. You will receive a physical PAN card and can also access the e-PAN (PDF) online within 48-72 hours of allotment.

Why this is urgent: PAN is the prerequisite for every subsequent step — DARPAN registration, bank account opening, income tax portal registration, and RNPO application (Section 332 of IT

Act 2025). Nothing moves without PAN.

Step 5 — Register on the Income Tax e-Filing Portal

The moment your trust PAN arrives, register the trust on the Income Tax e-Filing portal (incometax.gov.in).

Why: The IT portal registration creates your trust's digital identity with the Income Tax Department. You will need this to file Form 10A (RNPO provisional registration), file ITR-7 annually, and receive the RNPO certificate.

How:

1. Go to incometax.gov.in → Register
 2. Select "Others" as taxpayer type
 3. Enter the Trust PAN
 4. Fill in trust details (name, date of constitution, address)
 5. Verify using OTP sent to the registered mobile and email
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Step 6 — Register on DARPAN (NITI Aayog's NGO Portal)

DARPAN (ngodarpan.gov.in) is NITI Aayog's national NGO portal. A DARPAN Unique ID is required for: government grants, most Central Ministry programmes, FCRA registration, and CSR-1 registration.

Documents required:

- Trust PAN
- Registered Trust Deed
- Aadhaar of at least 3 key members (Managing Trustee + 2 others)
- Bank account details (opened in Step 7 — ideally complete this simultaneously)
- Trust email address and mobile number
- Passport photographs of key members

Process:

1. Visit ngodarpan.gov.in → Sign Up
2. Enter NGO name, PAN, mobile, and email
3. Verify via OTP
4. Complete the full profile (address, registration details, key members with Aadhaar,

source of funding, work areas)

5. Upload documents

6. NITI Aayog verifies and issues the Unique DARPAN ID

Timeline: 7-15 working days after complete profile submission. From April 2026, stricter Aadhaar-based authentication is in place — ensure all 3 key members have their Aadhaar available for OTP verification.

Your DARPAN ID format: A state-specific alphanumeric code — for Odisha trusts: OR/[Year]/[Number] (e.g., OR/2026/1103919).

Step 7 — Open the Trust Bank Account

A trust bank account is the operational core of the trust — all donations, grants, and operational income flows through it.

Which bank: Any scheduled commercial bank. For Odisha NGOs, SBI, Bank of Baroda, Union Bank of India, and Canara Bank are commonly used — PSU banks are preferred by most government funding agencies and FCRA (which requires a designated SBI Sansad Marg account for foreign contributions).

Documents required at the bank:

Document	Requirement
Registered Trust Deed	Original (bank will take a certified copy)
Trust PAN Card	Mandatory
Board Resolution	Specifically authorising account opening, naming the bank and branch, designating joint signatories
Aadhaar of all signatories	Mandatory for KYC
PAN of all signatories	Mandatory
Passport photographs	2 per signatory
Address proof of trust	Utility bill or registered deed address

Board Resolution: This is a formal resolution passed at a meeting of all trustees (or by circular resolution), authorising the account opening and specifying: the bank and branch name, the account type (savings or current), and the operating instructions. In Odisha, the standard instruction for a public charitable trust with multiple trustees is **joint operation** — a specified number of trustees must sign together for every transaction. This should match what your Trust Deed says about bank operations.

Account type: A savings account is standard for most small trusts. Current accounts are used when transaction volumes are high or when certain government payment systems require them. Most NGOs start with a savings account.

Timeline: 5-10 working days after submitting complete documents. Some branches take longer — follow up at the branch level.

Step 8 — Apply for RNPO Registration (Section 332 + Section 354, IT Act 2025)

This is the formal application for tax exemption (old 12A equivalent) and donor tax deduction eligibility (old 80G equivalent) under the new Income Tax Act, 2025.

Where: Income Tax e-Filing portal (incometax.gov.in) — Form 10A (for provisional registration, applicable to new trusts whose activities have not yet commenced)

For a new trust (activities not yet commenced):

- File Form 10A selecting "Provisional Registration — Section 332(3)(a)" and simultaneously "Section 354 approval (80G equivalent)"
- Provisional RNPO registration is granted within **30 days** — this is mandatory; the PCIT/CIT has no discretion to refuse a new trust whose activities have not yet commenced
- Provisional registration is valid for **3 years**
- Within 6 months of commencing activities, apply for regular registration using Form 10AB

Documents to upload with Form 10A:

- Registered Trust Deed
- Trust PAN
- DARPAN ID
- List of trustees with addresses and Aadhaar
- Details of bank account
- Activity plan / note on planned activities
- NIL income/expenditure declaration (for new trusts with no activities yet)

After receiving the RNPO certificate: You will receive Form 10AC (the provisional RNPO certificate with a 16-digit Unique Registration Number). This certificate is required for CSR-1 registration and is the basis for accepting donations with tax deduction benefit for donors.

Important: Under the IT Act 2025, the old Form 10A now corresponds to the new process under Sections 332 and 354. Some portals and CAs may still reference the old sections (12A, 80G) — these are now replaced by the new Act from 1 April 2026. Verify the current form names on the IT portal at the time of filing.

Step 9 — Apply for CSR-1 (After RNPO Registration)

CSR-1 registration on the MCA portal (mca.gov.in) enables your trust to receive corporate CSR funds directly.

Eligibility condition: RNPO (Section 332) registration AND 3 years of charitable activities track record. For a new trust established in 2026, CSR-1 registration is only possible from approximately 2029.

Documents: RNPO certificate (Form 10AC), Trust PAN, DARPAN ID, bank account details.

Post-Registration Compliance Summary

Once the trust is operational, maintain these annual compliance obligations:

Filing	Due Date	Description
Accounts maintained	Ongoing	Cash book, receipt-payment account, income-expenditure account, balance sheet
Statutory audit (CA)	By September 30	Required if total income before exemption exceeds Rs. 2.5 lakh (Form 10B or 10BB)
ITR-7	By October 31	Annual income tax return — mandatory even if NIL income
Form 10BD	By May 31	Statement of donations received — required if trust has 80G/Section 354 approval
DARPAN profile update	Annual	Update annual report and accounts on DARPAN portal
RNPO conversion	Within 6 months of commencing activities (or 6 months before 3-year provisional expiry)	File Form 10AB for regular registration

Common Mistakes to Avoid

1. Objects clause too narrow. If your objects only say "education," you cannot run health or livelihoods programmes. Draft objects broadly to cover all areas of intended work, while remaining within the IT Act's charitable purpose definition.

2. Not specifying bank signatory arrangements in the deed. The deed should specify who can sign on the bank account and whether joint operation is required. A mismatch between the deed and the bank's mandate creates operational problems.

3. Using a residential address without the owner's permission. The registered office address must be one where the trust can legitimately receive official correspondence. If it is not

your own property, get a written No Objection Certificate from the property owner.

4. Missing the RNPO application window. For a new trust, provisional RNPO registration should be filed as soon as the bank account is opened. The application requires bank account details — this is the only document that cannot be ready before Step 7.

5. Not maintaining a proper trust minute book. Every Board meeting, every resolution, every decision should be recorded in a minute book. The minute book is evidence of the trust's governance and is examined during RNPO applications and audits.

JaBaSu's Role in the Registration Process

JaBaSu's Compliance service supports Odisha NGOs through the full trust registration sequence — from deed drafting advice to RNPO application support. We maintain working relationships with Sub-Registrar offices in Bhubaneswar and Khurda district and have guided the registration of JaBaSu Trust itself through this exact process in 2026.

Contact: knowledge@jabasu.org | jabasu.org/contact

Last verified: June 2026. Sub-Registrar fees and stamp duty rates in Odisha are subject to revision — verify current rates at igrodisha.gov.in or with your advocate before finalising the deed. The Income Tax Act, 2025 (effective 1 April 2026) governs RNPO registration — forms and processes may be updated periodically at incometax.gov.in.

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