

S.No: DIT(E) 12A 2005-06 5-4258/05/501

Office of the
Director of Income tax
(Exemptions), Aayakar Bhawan,
Dist. Centre, Laxmi Nagar,
Delhi-92.

Dated: 21-7-05

Name and Address of the Applicant

SAPNA B-37 New Delhi South extra- Part-II Ist Floor
Annexe N. Delhi

Sub: ORDER OF REGISTRATION U/S 12A R.W.S. 12AA OF THE
INCOME TAX ACT, 1961

- 1 An application in Form No. 10A seeking registration u/s 12A was filed on 20-1-05
- 2 The trust/society/non profit company was constituted by deed of trust/memorandum of association/instrument dated 21/10/04 indicating its charitable object.
- 3 After perusing the instrument/deed/memorandum of association, I am satisfied that the instrument does not contain any non charitable object and I am also satisfied about the genuineness of its charitable activities carried on.
- 4 Accordingly registration u/s 12A r.w.s. 12AA is hereby granted w.e.f. 21-10-04 subject to satisfaction of following conditions and entered at Serial No. 501 of the register maintained in this office.

Conditions:

- (i) Order u/s 12A(a) read with section 12AA(1)(b) does not confirm any right of exemptions upon the applicant u/s 11, 12 and 13 of the Income tax Act, 1961. Such exemption from taxation will be available only after the Assessing Officer is satisfied about the genuineness of the activities promised or claimed to be carried on in each Financial Year relevant to the assessment year and all the provisions of law acted upon.



- (ii) The trust/society/Non profit Company shall comply with the provision of section 139A(1)(ii) and (iii) of the Act within one month of the date of this order to obtain a Permanent Account Number and shall communicate the PAN to this office.
- (iii) The trust/society/non profit company shall maintain a/c's regularly and shall get these audited in accordance with the provision of section 12A(b) of the Income Tax Act, 1961. Separate accounts in respect of each activity as specified in memorandum shall be maintained. A copy of such account shall be submitted to the Assessing Officer. A public notice of the activities carried on/to be carried on and the target group(s) (intended beneficiaries) shall be duly displayed at the Registered/Designated Office of the Organisation.
- (iv) Separate accounts in respect of profits and gains of business incidental to attainment of objects shall be maintained in compliance to Section 11(4A) of the Income Tax Act 1961.
- (v) All the public money so received including for corpus or contribution shall be routed through a bank account and such bank account number shall be communicated to this office.
- (vi) No change in the Trust Deed/Memorandum of Association/Instrument shall be effected without the approval of the jurisdictional High Court/Appropriate Authority and it shall continue to serve the main object of the trust in future faithfully without any change.
- (vii) No asset shall be transferred without the knowledge of the undersigned to anyone including to any Trust/Society/Non Profit Company etc.
- (viii) If later on it is found that the registration has been obtained fraudulently by misrepresentation or suppression of any fact, the registration so granted is liable to be cancelled as per provisions of section 12AA(3) of the Act.

Copy to: 1. The applicant as above.
2. The Assessing Officer.



Sd/-
(P.K. KEDIA)
DIRECTOR OF INCOME TAX
(EXEMPTIONS), NEW DELHI
Income Tax
Sector 10, Okhla
New Delhi - 110002

Bhu
Income tax Officer
(Hqrs)(E), New Delhi.
Income Tax Officer Ho. (3)
Aashirwad Floor, 2nd Floor,
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