



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
CIT(EXEMPTIONS) BANGALORE

To,

SANKALPA VIKALCHETANRA SHIKSHANIKA &
GRAMEENABHIRUDHI SAMSTHE(R)
51/16 SYEEDH FEER BADAVANE ,FAKKIRAPPA
JALAGARA HOUSE DAVANAGERE
DAVANAGERE 577004 ,Karnataka
India



PAN: AAYS2337L	Application No: CIT(EXEMPTIONS) BANGALORE/2019- 20/12AA/11469	DIN & Notice No: ITBA/EXM/F/41/2020- 21/1027219102(1)	Date: 04/06/2020
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Sir/ Madam/M/s,

Subject: Application for registration under section 12AA of the Income Tax Act, 1961

Ref:- Your application filed 05/11/2019

Please refer to the above.

I am directed to request you to furnish the following information / clarification to process your application:

1. List of trustees/governing body members with a) Name b) Address c) Phone No. d) Educational Qualifications e) Details of occupation/employment during the last two years from date of application; f) Details of any other Trust/society associated with as Trustee/Managing Committee Member ✓
2. In the trust deed the clause 'Operation of the trust shall be restricted/confined to the territory of India & that all activities will be carried out within the territory of India' should be incorporated. ✓
3. The trust deed/MOA/Bye laws is not consistent with the following clauses as per I.T Act a)Investment clauses b)Accounts clause c) Amendment clause, d) Dissolution clause e) Irrevocability clause f)Beneficiary clause and g) Utilisation clause ✓
4. Non-infringement certificate u/s. 13(1)(c) signed by all trustees/members stating that there has been no Infringement of the provisions of section 11 & 13(1)(c) of the IT Act, 1961. ✓
5. Copy of acknowledgement for having filed your return of Income for the latest ✓

Note: If digitally signed, the date of digital signature may be taken as date of document.
UNITY BUILDING ANNEXE, MISSION ROAD, MISSION ROAD, BENGALURU, Karnataka, 560027
Email: BANGALORE.CIT.EXMP@INCOMETAX.GOV.IN,

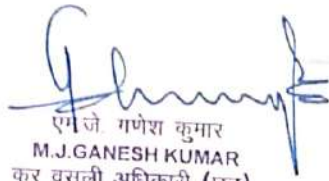
S.No.	Conditions
	the application for fresh registration under section 12AA for the said previous year is approved by the Commissioner.
4	The Trust/ Institution should quote the PAN in all its communications with the Department.
5	The registration u/s 12AA of the Income Tax Act, 1961 does not automatically confer any right on the donors to claim deduction u/s 80G.
6	Order u/s 12AA(1)(b) read with section 12A does not confer any right of exemption upon the applicant u/s 11 and 12 of 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. This will be further subject to provisions of section 2(15) of the Income Tax Act, 1961.
7	No change in terms of Trust Deed/ Memorandum of Association shall be effected without due procedure of law and its intimation shall be given immediately to this office. The registering authority reserves the right to consider whether any such alteration in objects would be consistent with the definition of "charitable purpose" under the Act and in conformity with the requirement of continuity of registration.
8	The Trust/ Society/ Non Profit Company shall maintain accounts regularly and shall get these accounts audited in accordance with the provisions of the section 12A(1)(b) of the Income Tax Act, 1961. Seperate accounts in respect of each activity as specified in Trust Deed/ Memorandum of Association 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.
9	The Trust/ Institution shall furnish a return of income every year within the time limit prescribed under the Income Tax Act, 1961.
10	Seperate accounts in respect of profits and gains of business incidental to attainment of objects shall be maintained in compliance to section 11(4A) of Income Tax Act, 1961.
11	The registered office or the principal place of activity of the applicant should not be transferred outside the jurisdiction of undersigned except with the prior approval.
12	No asset shall be transferred without the knowledge of undersigned to anyone, including to any Trust/ Society/ Non Profit Company etc.
13	The registration so granted is liable to be cancelled at any point of time if the registering authority is satisfied that activities of the Trust/ Institution/ Non Profit Company are not genuine or are not being carried out in accordance with the objects of the Trust/ Institution/ Non Profit Company.
14	If it is found later on 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 the provision u/s section 12AA(3) of the Act.
15	This certificate cannot be used as a basis for claiming non-deduction of tax at source in respect of investments etc. relating to the Trust/ Institution.
16	All the Public Money so received including for Corpus or any contribution shall be routed through a Bank Account whose number shall be communicated to this office.



Copy to:

1. The applicant

Sd/-
D SUDHAKARA RAO
CIT(EXEMPTIONS) BANGALORE


एम.जे. गणेश कुमार
M.J.GANESH KUMAR
कर वसूली अधिकारी (छूट),
Tax Recovery Officer (Exemptions),
बंगलूर / Bengaluru