

ANNEXURE - III

No. DIT (E) 99-2000/S 2512 / 99 / 491

Office of the Director of Income Tax (E) 7th Floor, Mayur Bhawan, New Delhi.

Dated the 28/10/1999

Name & Address of the Applicant SANKALPA C-163 Surindaya Enclave Ground Floor, New Delhi - 110016.

Sub: ORDER OF REGISTRATION u/s 12A READ WITH SECTION 12AA(1)(b) OF THE INCOME TAX ACT, 1961.

- 1. An application in Form No. 10A seeking Registration u/s 12A was filed on 28-6-1999.
2. There was a delay of ... days in filing the application which is not condoned after considering the position of the Applicant.
3. The Trust / Society / Non-Profit Company was constituted by Deed of Trust / Memorandum of Association dated 7-5-1994.
4. It has been stated by the Trust / Manager as well as in communicating letter dated ... that the Main Objects of the Trust shall be to carry on the following activities:
5. On enquiry conducted by this office through Inspector to look into the genuineness of the activities carried on by the Trust / Society Non Profit Company and its physical existence, it has been reported that the office of the society is located at ... and has the following infrastructure to carry on the activities
6. The Deed does not contain any Non-Charitable object which could be held contrary to the decision of Supreme Court in Yagnik Trust 183 ITR 777. After perusing the Memorandum / Trust Deed and the activities actually carried on by the Trust, Promised now made before etc, I am satisfied that the conditions laid down u/s 12A / 12AA are satisfied and so the activities of the Trust can be held to be genuine and that it is carrying out charitable activities. Registration u/s 12A read with Section 12AA(1)(b) is accordingly hereby granted with effect from 7-5-1994 subject to satisfaction of the following conditions:

Conditions

- i) Order u/s 12A(a) read with Section 12AA(1)(b) does not conform any right of exemption upon the Applicant u/s 11, 12 and / or 13 of the Income Tax Act, 1961. This exemption from taxation will be available only if the Assessing Officer is satisfied about the genuineness of the activities promised or claimed to be carried in each Financial Year relevant to the Assessment Year and all the provisions of Law relating thereto.
ii) The Trust / Society / Non Profit Company shall comply with the provisions 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 Accounts regularly and shall get these audited in accordance with the provisions 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 Corpus Donations shall be maintained in compliance to Section 44AA 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 shall be effected without the approval of the jurisdictional High Court / Appropriate Authority Keeping in view of the decision of the Supreme Court in the case of Andhra Chamber of Commerce. 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 any Trust / Society / Non Profit Company etc.
viii) If later on it is found that the registration has been obtained fraudulently / Misrepresentation or suppression of any fact, the Registration so granted is liable to be cancelled and the order is hereby passed u/s 12A read with Section 12AA of the Income Tax Act, 1961 and entered at Serial No. 491 of the Register maintained in this office.



Copy to:

- 1. The Applicant as above.
2. The Assessing Officer T. C. T - III
3. The Income Tax Officer (E).



Sd/- S.C. GROVER Director of Income Tax (Exemptions) New Delhi Director of Income Tax (Exemptions) 7th Floor, Mayur Bhawan Connaught Place, New Delhi

Handwritten signature and initials for SANKALPA.

S. C. RASWANT Income Tax Officer (Exemptions) (Hqrs.) for Director of Income Tax (Exemp.)