



Office of the
Director of Income Tax (E),
3rd Floor, Aaykar Bhawan,
District Centre Laxmi Nagar, Delhi - 110092
Tel. No. 011-2055545, 22054777

NQ.DIT (E) 1 2011-12/ DEL - AR21786 - 22122011

11.87

Dated

22/12/2011

NAME & ADDRESS: ABHINAV SAMAJ
R-10, R-BLOCK, OLD UTTAM NAGAR, NEW
DELHI 110059
Legal Status : Trust
PAN NO : AACTA7903L
GIR NO : A-3121

Sub:-ORDER OF REGISTRATION U/S 12A. READ WITH SECTION 12AA OF THE INCOME TAX ACT. 1961

1. An application in Form No. 10A seeking Registration u/s 12A was filed on .09/06/2011.....
2. The Trust / Society / Non profit company was constituted by deed of trust memorandum of association / instrument dated 07/04/2010. 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 ... A.Y. 2012-13.....subject to satisfaction of following conditions and entered at serial No. DEL - AR21786 - 22122011.....of the register maintained in this office.

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 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 provision 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 accounts 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 Organization.
- IV. Separate book or 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 any contribution shall be received 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 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. The registered office or the principal place of activity of the applicant should not be transferred outside the national capital territory, Delhi except with the prior approval of the DIT(E), Delhi.
- IX. 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 u/s section 12AA(3) of the Act.
- X. No fee or any other consideration shall be received which comes under the proviso to section 2(15) of the Income Tax act

Copy to:

- 1 The applicant as above
2. The Assessing Officer



(S. K. Dash)

Director of Income Tax (Exemption)
DELHI

(Satendra Kumar)

Income Tax Officer (Exemption) (Hqrs.)
For Director of Income Tax (Exemption) DELHI

3rd Floor,
Dist. Centre Laxmi Nagar
DELHI - 110 092

FORM NO. 10AC

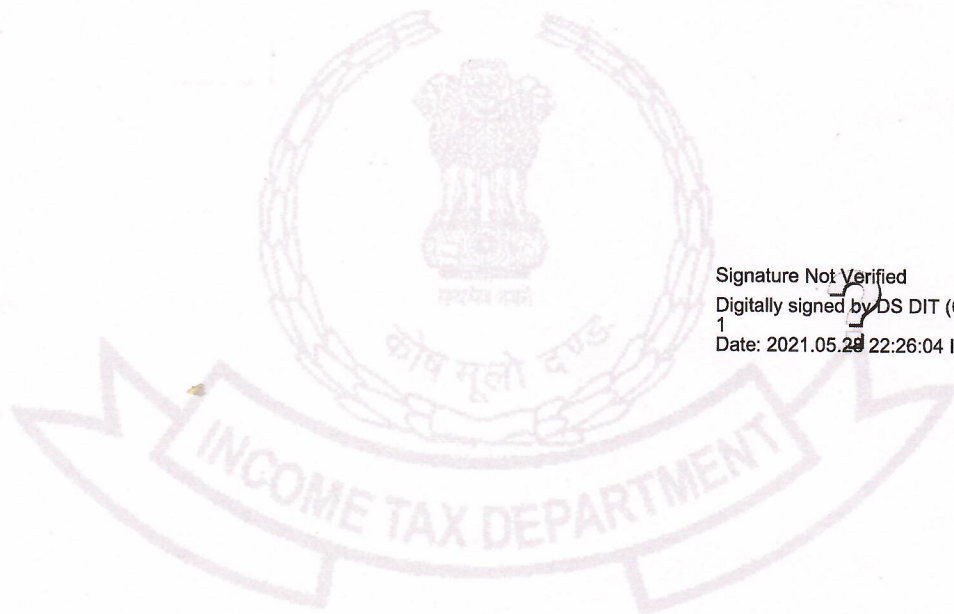
(See rule 17A/11AA/2C)

Order for provisional registration

1	PAN	AACTA7903L
2	Name	ABHINAV SAMAJ
2a	Address	
	Flat/Door/Building	R-10
	Name of premises/Building/Village	
	Road/Street/Post Office	R-BLOCK
	Area/Locality	UTTAM NAGAR
	Town/City/District	WEST DELHI
	State	DELHI
	Country	INDIA
	Pin Code/Zip Code	110059
3	Document Identification Number	AACTA7903LE2011501
4	Application Number	352380171130521
5	Provisional Registration Number	AACTA7903LE20115
6	Section/sub-section/clause/sub-clause/proviso in which provisional registration is being granted	01-Sub clause (i) of clause (ac) of sub -section (1) of section 12A
7	Date of provisional registration	28-05-2021
8	Assessment year or years for which the trust or institution is provisionally registered	From AY 2022-23 to AY 2026-27
9	Order for provisional registration:	
	a. After considering the application of the applicant and the material available on record, the applicant is hereby granted provisional registration with effect from the assessment year mentioned at serial no 8 above subject to the conditions mentioned in row number 10.	
	b. The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961.	
	c. This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it is granted, if it is found that the applicant has obtained the provisional registration by fraud or misrepresentation of facts or it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.	
10	Conditions subject to which provisional registration is being granted	
	The provisional registration is granted subject to the following conditions:-	
	a. As and when there is a move to amend or alter the objects/rules and regulations of the applicant, prior approval of the Commissioner of Income Tax shall be sought along with the draft of the amended deed and no such amendment shall be effected until and unless the approval is accorded.	

b. In the event of dissolution, surplus and assets shall be given to an organization, which has similar objects and no part of the same will go directly or indirectly to anybody specified in section 13(3) of the Income Tax Act, 1961.
c. In case the trust/institution is converted into any form, merged into any other entity or dissolved in any previous year in terms of provisions of section 115TD, the applicant shall be liable to pay tax and interest in respect of accreted income within specified time as per provisions of section 115TD to 115TF of the Income Tax Act, 1961 unless the application for fresh registration under section 12AB for the said previous year is granted by the Commissioner.
d. The Trust/ Institution should quote the PAN in all its communications with the Department.
e. The registration u/s 12AB of the Income Tax Act, 1961 does not automatically confer any right on the donors to claim deduction u/s 80G.
f. Order u/s 12AB 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.
g. 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 Office of the Jurisdictional Commissioner of Income Tax. 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.
h. 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.
i. The Trust/ Institution shall furnish a return of income every year within the time limit prescribed under the Income Tax Act, 1961.
j. 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.
k. The registered office or the principal place of activity of the applicant should not be transferred outside the jurisdiction of Jurisdictional Commissioner of Income Tax except with the prior approval.
l. No asset shall be transferred without the knowledge of Jurisdictional Commissioner of Income Tax to anyone, including to any Trust/ Society/ Non Profit Company etc.
m. 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.
n. 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 12AB(4) of the Act.
o. 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.

	p. 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 Office of the Jurisdictional Commissioner of Income Tax. q. The applicant shall comply with the provisions of the Income Tax Act, 1961 read with the Income Tax Rules, 1962. r. The registration and the Unique registration number has been instantly granted and if, at any point of time, it is noticed that form for registration has not been duly filled in by not providing, fully or partly, or by providing false or incorrect information or documents required to be provided under sub-rule (1) or (2) of rule 17A or by not complying with the requirements of sub-rule (3) or (4) of the said rule, the registration and Unique Registration Number (URN), shall be cancelled and the registration and URN shall be deemed to have never been granted or issued.		
	<table border="1"> <tr> <td data-bbox="321 506 911 654">Name and Designation of the Registration Granting Authority</td><td data-bbox="911 506 1383 654"> Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed) </td></tr> </table>	Name and Designation of the Registration Granting Authority	Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed)
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Signature Not Verified
Digitally signed by DS DIT (CPC)
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Date: 2021.05.29 22:26:04 IST