



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) I 2011-12/

DEL - AE23563 - 22122011

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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 UNDER SECTION 80G (5)(vi) OF THE INCOME TAX ACT, 1961

On verification of the facts stated before me/hearing before me, I have come to the conclusion that this organization satisfies the conditions u/s 80G of the Income Tax act, 1961. The institution/Fund is granted approval subject to the following conditions:-

- (i) The Donee institution shall forfeit this benefit provided under the law, if any of the conditions stated herein is not complied with/abused/whittled down or in any way violated.
- (ii) This exemption is valid for the period from A.Y.2012-13 onwards till it is rescinded and subject to the following conditions

Conditions:

- (i) You shall maintain your accounts regularly and also get them audited to comply with sec. 80G (5)(iv) read with section 12A(b) and 12A(c) and submit the same before the assessing officer by the due date as per section 139(1) of the Income tax Act 1961.
- (ii) Every receipt issued to donor shall bear the number and date; of this order and shall state the date up to which this certificate is valid from A.Y.2012-13 onwards till it is rescinded.
- (iii) No change in the deed of the trust/association shall be affected without the due procedure of Law and its intimation shall be given immediately to this office.
- (iv) The approval to the institution/fund shall apply to the donations received only if the fund/institution, established in India for charitable purpose, fulfills the conditions as laid down in section 80G(i), (ii), (iii), (iv) & (v) of the Income Tax Act 1961.
- (v) This office and the assessing officer shall also be informed about the managing trustees or Manager of your Trust/Society/Non Profit Company and the places where the activities of the Trust/Institution are undertaken/likely to be undertaken to satisfy the claimed objects.
- (vi) You shall file the return of income of your fund/institution as per section 139(1)/(4A)/(4C) of the Income Tax Act, 1961.
- (vii) 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

Income Tax Officer Hq. (E)
Aaykar Bhawan 3rd Floor
Distt. Centre Laxmi Nagar
DELHI - 110092

FORM NO. 10AC

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

Order for provisional approval

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	AACTA7903LF2021401
4	Application Number	357136621220521
5	Provisional Approval Number	AACTA7903LF20214
6	Section/sub-section/clause/sub-clause/proviso in which provisional approval is being granted	11-Clause (i) of first proviso to sub-section (5) of section 80G
7	Date of provisional approval	28-05-2021
8	Assessment year or years for which the trust or institution is provisionally approved	From AY 2022-23 to AY 2026-27
9	Order for provisional approval:	
	a. After considering the application of the applicant and the material available on record, the applicant is hereby granted provisional approval 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 approval 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 approval is being granted	
	The provisional approval is granted subject to the following conditions:-	

a. No change in the deed of the applicant trust/society/non profit company or any of its bye-laws shall be affected without the due procedure of law and the approval of the Competent Authority as per provisions of law and its intimation shall be given immediately to Office of the Jurisdictional Commissioner of Income Tax and to the Assessing Officer.	
b. Any change in the trustees or address of the applicant trust/society/non-profit company shall be intimated forthwith to Office of the Jurisdictional Commissioner of Income Tax and to the Assessing Officer.	
c. The applicant trust/society/non profit company shall maintain its accounts regularly and also get them audited as per the provisions of section 80G(5)(iv) read with section 12A(1)(b)/10(23C) of the Income Tax Act, 1961.	
d. Certificate of donation shall be issued to the donor in form no 10BE, as per the provisions of rule 18AB.	
e. No cess or fee or any other consideration shall be received in violation of section 2(15) of the Income Tax Act, 1961.	
f. The trust/society/non profit company shall file the return of income of its trust/society/non profit company as per the provisions of section 139(1)/(4A)/(4C) of the Income Tax Act, 1961.	
g. The approval granted through this order shall apply to the donations received only if the applicant trust/society/non profit company, established in India for charitable purpose, fulfills the conditions laid down in section 80G(5) of the Income Tax Act, 1961 and the religious expenditure does not exceed the limit specified in section 80G(5B) of the said Act.	
h. If the applicant trust/ society/ non-profit company derives any income, being profits and gains of business, it shall maintain separate books of account in respect of such business as provided in section 80G(5)(i) of the Income Tax Act, 1961. Further, any donation received by the applicant shall not be used, directly or indirectly, for the purposes of such business and a certificate shall be issued to every person making a donation to the effect that the applicant maintains separate books of account in respect of the business and the donation received by it will not be used, directly or indirectly, for the purpose of the business.	
i. The applicant shall comply with the provisions of the Income Tax Act, 1961 read with the Income Tax Rules, 1962.	
j. The approval and the Unique registration number has been instantly granted and if, at any point of time, it is noticed that form for approval 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 11AA or by not complying with the requirements of sub- rule (3) or (4) of the said rule, the approval and Unique Registration Number (URN), shall be cancelled and the approval and URN shall be deemed to have never been issued or granted.	
Name and Designation of the Approving Authority	Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed)

Signature Not Verified
Digitally signed by DS DIT (CPC)
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Date: 2021.05.29 22:26:04 IST