GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
CIT EXEMPTIONS CHANDIGARH

Name and Address of the Applicant JEEVAN LOK NIRMAN SANSTHAN N IMD PULICK SCHOOL CAPUS VILLAGE CHHAINSA ,HATHIN PALWAL 121103 ,Haryana India	

PAN:	Application No:	Registration No:	DIN & Order No:	Date:
AACTJ5932E	**CIT EXEMPTIONS CHANDIGARH/2020-21/12AA/10142**	**CIT EXEMPTIONS CHANDIGARH/12AA/2019-20/A/10360**	**ITBA/EXM/S/12AA/2019-20/1026076773(1)**	**04/03/2020**

Order for registration under section 12AA of the Income Tax Act, 1961

I. An application in Form No. 10A seeking Registration u/s 12AA of the Income Tax Act, 1961 was filed on **12/02/2020**.

II. The trust/ society/ non profit company was constituted on **28/02/2017** by the trust deed/ memorandum of association/ instrument indicating its objects.

III. After considering the material available on record, the applicant trust/ society/ non profit company is hereby granted registration with salient activities as **Relief of the poor** and the provisions of sections 11 and 12 shall apply in the case from the **Assessment Year: 2020-21**.

S.No.	**Conditions**
1	As and when there is a move to amend or alter the objects/rules and regulations of the applicant, prior approval of the Commissioner 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.
2	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.
3	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 12AA for the said previous year is approved by the Commissioner.

*** DIN- Document identification No.**

S.No.	Conditions
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) (intented beneficiaries) shall be duly displyed 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.

17 The trust will not engage in any of the activities which are not covered u/s 2 (15) of I. T. Act, 1961.

18 The trust will have to necessarily file the return of income u/s 139(4A) of I.T. Act before the due date in Form No. ITR 7 alongwith the audit report.

19 The trust shall apply at least 85% of the income derived from the property held by the Trust for charitable purpose during that year as per the condition laid down u/s 11(1) of I.T. Act.

20 The trust shall inform the concerned Assessing Officer in writing in Form No.10 before the due date of filing of Income Tax Return in case 85% of the income derived from the property held by the Trust during that year was not applied for charitable purpose as per the condition laid down u/s 11(2) of I.T. Act.

21 The trust will invest or deposit the money referred to in Clause (b) Section 11(2) as per the condition laid down u/s 11(5) of the I.T. Act, 1961.

22 The trust will have to fulfill the FCRA requirements if any foreign donation is received by the trust. The registration is liable to be cancelled at any point of time if it is found that FCRA requirements have been flouted.

23 In the event of any change in the composition and memorandum of the Trust the same shall be duly registered with the competent authority under the relevant law. The fact, thereafter, shall be conveyed to the undersigned who reserves the right to examine afresh the need for continuation of the registration in the new circumstances.

24 It is emphasized that the registration under section 12AA doesn't preclude the applicant assessee from adhering to the basic requirements inherent in the related provisions of the Act. These requirements, it is reiterated, shall include *inter alia* filing of audit reports, adherence to the norms of utilization of income for the intended charitable purposes etc. This certificate does not give any exemptions to the trust from Income Tax automatically. The Assessing Officer will examine the conditions for exemptions u/s 11, 12,12A (b) & 13 of the Act at the time of assessments.

25 A separate account shall be maintained of all the investments made in accreting Capital Assets which shall be examined by the Assessing Officer every year to see whether they qualify as utilization for charitable purposes.

RAM MOHAN SINGH
CIT EXEMPTIONS CHANDIGARH

Copy to:

1. The Addl./Joint Commissioner of Income Tax- EXEMPTIONS RANGE-2, CHANDIGARH
2. Assessing Officer- EXEMPTIONS WARD, FARIDABAD
3.The applicant

RAM MOHAN SINGH
CIT EXEMPTIONS CHANDIGARH

(In case the document is digitally signed please
refer Digital Signature at the bottom of the page)

This document is digitally signed
Signer: RAM MOHAN SINGH
Date: Wednesday, March 4, 2020 12:39 PM
Location: DIRECTRORATE, India

FORM NO. 10AC

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

Order for provisional registration

1	PAN	AACTJ5932E
2	Name	JEEVAN LOK NIRMAN SANSTHAN
2a	Address	
	Flat/Door/Building	"IMD PUBLIC SCHOOL CAMPUS,"
	Name of premises/Building/Village	
	Road/Street/Post Office	"VPO: CHHAINSA, TEHSIL: HATHIN, DIST. PALWAL"
	Area/Locality	HATHIN
	Town/City/District	FARIDABAD
	State	HARYANA
	Country	INDIA
	Pin Code/Zip Code	121103
3	Document Identification Number	AACTJ5932EE2020601
4	Application Number	350415250100521
5	Provisional Registration Number	AACTJ5932EE20206
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) (intented 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.	
	Name and Designation of the Registration Granting Authority	Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed)

Signature Not Verified
Digitally signed by DS DIT (CPC) 1
Date: 2021.05.28 22:26:05 IST