



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

<b>Name and Address of the Applicant</b>  JEEVAN LOK NIRMAN SANSTHAN N IMD PULICK SCHOOL CAPUS VILLAGE CHHAINSA ,HATHIN PALWAL 121103 ,Haryana India	
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PAN: <b>AACTJ5932E</b>	Application No: <b>CIT EXEMPTIONS CHANDIGARH/202 0-21/80G/10047</b>	Approval No: <b>CIT EXEMPTIONS CHANDIGARH/80 G/2020- 21/A/10099</b>	DIN & Order No: <b>ITBA/EXM/S/80G/202 0-21/1027978128(1)</b>	Date: <b>15/09/2020</b>
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**Order for approval under section 80G(5)(vi) of the Income Tax Act, 1961**

- (i) An application in form 10G of the Income Tax Rule, 1962 for grant of approval under section 80G (5)(vi) of the Income Tax Act, 1961 was filed by the applicant on **05/03/2020**.
- (ii) On verification of the facts before me/hearing before me, I have come to the conclusion that the applicant trust/ society/ non-profit company satisfies the conditions for approval under section 80G of the Income Tax Act, 1961. The applicant is hereby granted approval subject to conditions mentioned in para (v).
- (iii) The exemption is valid from assessment year **2020-21** till it is rescinded.
- (iv) The applicant shall forfeit the benefit provided under the law through this approval if any of the conditions mentioned herein is not complied with, abused or violated in any manner.
- (v) The approval is granted subject to the following conditions:-

S. No	Conditions
1	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 this office and to the Assessing Officer.
2	Any change in the trustees or address of the applicant trust/society/non-profit company shall be intimated forthwith to this office and to the Assessing Officer.
3	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.

Note: If digitally signed, the date of digital signature may be taken as date of document.  
ROOM NO:1,5th floor, C R BUILDING, HIMALAYA MARG, SECTOR 17 - E, CHANDIGARH, CHANDIGARH (UT), 160017  
Office Phone:01722544459

S. No	Conditions
4	Every receipt issued to donor shall bear the number and date of this order till the time the approval is valid and is not withdrawn.
5	No cess or fee or any other consideration shall be received in violation of section 2(15) of the Income Tax Act, 1961.
6	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.
7	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 80G5(i),(ii),(iii),(iv) and (v) of the Income Tax Act, 1961 and the religious expenditure does not exceed the limit specified in section 80G(5B) of the said Act.
8	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.

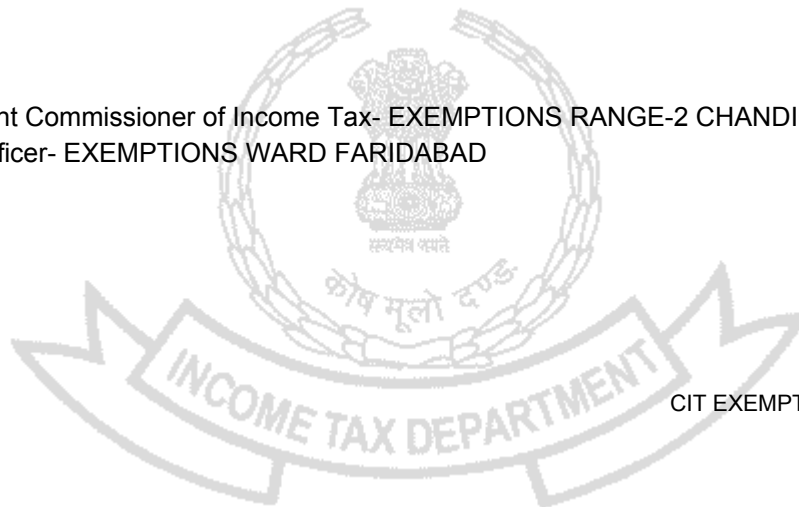
- 9 The trust will not engage in any of the activities which are not covered u/s 2(15) of Income Tax Act, 1961 and also activities precluded by explanation '3' to section 80G(5).
- 10 If at any stage in future, the trust and its trustees are found to be involved in any criminal activity, the approval hereby granted can be withdrawn. Further, any contravention of the conditions inherent in section 80G would lead to withdrawal of the approval.
- 11 The trust shall further adhere to the conditions laid down at the time of registration u/s 12AA including inter alia the conditions mentioned in section 11 of the I.T. Act, 1961.
- 12 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.
- 13 The trust shall further adhere to conditions stipulated by the Foreign Contributions Regulations Act (FCRA) in case of foreign donations
- 14 The exemption for the donations should not be utilized in any fashion to benefit relatives of the directors of the trust and sister concerns/ associate bodies of the trust as defined in section 13(3) of the I.T. Act.
- 15 A separate account, of the donations, purposes and the persons being issued

certificates for the claims of 80G, needs to be necessarily maintained along with their identity. Details of utilization of donations must also be maintained on an annual basis.

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: Tuesday, September 15, 2020 6:18 PM  
Location: CHANDIGARH, India

# FORM NO. 10AC

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

Order for provisional approval

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	AACTJ5932EF2020601
4	Application Number	350405630100521
5	Provisional Approval Number	AACTJ5932EF20206
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:-	

	<p>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.</p> <p>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.</p> <p>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.</p> <p>d. Certificate of donation shall be issued to the donor in form no 10BE, as per the provisions of rule 18AB.</p> <p>e. No cess or fee or any other consideration shall be received in violation of section 2(15) of the Income Tax Act, 1961.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>i. The applicant shall comply with the provisions of the Income Tax Act, 1961 read with the Income Tax Rules, 1962.</p> <p>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.</p>		
	<table border="1"> <tr> <td data-bbox="272 1626 927 1780">Name and Designation of the Approving Authority</td><td data-bbox="927 1626 1439 1780">Principal Commissioner of Income Tax/ Commissioner of Income Tax  (Digitally signed)</td></tr> </table>	Name and Designation of the Approving Authority	Principal Commissioner of Income Tax/ Commissioner of Income Tax  (Digitally signed)
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