



COMMISSIONER OF INCOME TAX (EXEMPTION)  
Aayakar Bhawan, Hoshangabad Road  
Bhopal-462011

Tel: 0755-2525420

Fax: 0755-2577159

F.No.CIT(E)/BPL/HQ/12A/43/2015-16/

Dated 19/05/2015

Name & Address of the Trust/ Institution/Association	DIVYAJOTI FOUNDATION CHARITABLE TRUST, 47, OLD NEHRU NAGAR, BHILAI
PAN	AACTD2083Q
Certificate No.	AACTD2083Q/10/15-16/T-0078
Date of filing	13.11.2014
Date of order	19.05.2015

**ORDER U/S 12AA(1)(b)(i) OF THE INCOME TAX ACT, 1961**

1. The aforesaid Trust/Society/Company/Institution created/established under the Trust Deed/Memorandum of Association dated **20.10.2014** which has been registered with the Charity Commissioner/Registrar of Assurances/Registrar of Societies/Registrar of Companies vide **registration no 1214 dated 20.10.2014** has filed an application for registration u/s 12AA(1)(b)(i) of Income Tax Act, 1961 in **Form No. 10A on 13.11.2014**. After considering the material placed on record, I the undersigned, hereby register the Trust/Society/Company/Institution **with effect from 01.04.2014**.
2. The name of the Trust/Society/Company/Institution has been entered at **Registration Number AACTD2083Q/15-16/T-0078** as established for religious/charitable purposes, or as a general public utility in the Register of Trusts/Institution maintained in this office.
3. The registration thus granted u/s 12AA(1)(b) of the Act does not automatically exempt the income of the Society/ Institution. The Issue of the taxability of its income shall be examined and decided upon by the Assessing Officer each year based upon the conduct of activities compliance with the statutory and other requirements without prejudice to the fact of granting of this registration. Also, if applicant society is transferred or dissolved, its registration u/s 12AA shall automatically be withdrawn.

Cont-2/-



4. The registration thus granted does not also confer any exemption under section 80G of the Act to make any donation to the Institution/Society eligible for deduction under section 80G of the Act. Separate application with accounts has to be filed before the concerned Commissioner of Income-tax (Exemption), Bhopal having jurisdiction over the Assessing Officer(s) to claim exemption U/s 80G of the IT Act.
5. In terms of Section 12AA (3), if the activities of the trust/institution are found to be not genuine or not being carried out in accordance with the objects of the trust/institution, the registration granted vide this order shall be liable for cancellation.
6. The Society/Institution shall furnish the Return of Income every year within the time-limit prescribed under the IT Act, 1961.
7. This certificate cannot be used as a basis for claiming non-deduction of tax at source in respect of investments etc., of the Society/.Institution. Separate application(s) in prescribed form(s) are to be filed before the Assessing Officer(s) for this purpose.
8. The Society/Institution shall quote the **PAN as AACTD2083Q** in all its communications.
9. The Assessing Officer is at liberty to determine the income of the society with reference to section 11, 12 and 13 of the Act, 1961 and also verify the genuineness of the Trust/Institution as per its objects.
10. The Society/Institution should not amend or alter the clauses of the society/Deed/Memorandum which involve the transfer of assets, change of objectives and merger of the Trust/Institution partly or fully with other such entities, without prior approval of the Commissioner of Income-tax (Exemption).
11. The Trust/Institution shall operate/open Bank Account only in the name of the exempted entity and not in the name of any of the trustees/members/director.



-sd-  
(R. Laxman)  
Commissioner of Income-tax (Exemption),  
Bhopal

1214  
Copy to:-

1. The applicant.
2. Guard File, ITO (HQ) (Exemption), Bhopal.
3. The Addl. /Jt.CIT (Exemption)-II, Raipur.
4. The Income Tax Officer (Exemption), Raipur.

(T. Nair)  
Income Tax Officer (HQ)  
for Commissioner of Income-tax(Exemption),  
Bhopal