



OFFICE OF THE COMMISSIONER OF INCOME TAX (EXEMPTION)

Ministry of Finance, Department of Revenue

Aayakar Bhawan, Hoshangabad Road

Bhopal-462011

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F.NO. CIT(E)/BPL/80G/115/2015-16/

Name & Address of the Trust/Institution/Association	DIVYAJOTI FOUNDATION CHARITABLE TRUST, 47, OLD NEHRU NAGAR, BHILAI-490020(C.G.)
PAN	AACTD2083Q
Certificate No.	AACTD2083Q/10/15-16/T-0078/80G
Date of Filing	17/06/2015
Date of Order	09/12/2015

APPROVAL UNDER SECTION 80-G OF THE I.T. ACT

The aforesaid Trust/Society Company/Institution has been registered u/s 12A of Income Tax Act with effect from **01/04/2014** under **Registration AACTD2083Q/10/15-16/T-0078 dated 19.05.2015**. It is certified that donation made to **Divyajoti Foundation Charitable Trust, 47, Old Nehru Nagar, Bhilai-490020(C.G.)** shall qualify for deduction u/s 80G(5)(vi) of the Income Tax Act, 1961 subject to the fulfillment of conditions laid down in clause[i] to [v] of sub-section(5) of section 80G of the I.T. Act, 1961.

2. The approval shall be valid in perpetuity with effect from **17.06.2015** unless it is specifically withdrawn.
- I. You shall maintain your accounts regularly and also get them audited to comply with section 80-G(5)(iv) read with section 12A(b) of the I.T. Act.
- II. The Return of Income in I.T.R-7, along with the income & Expenditure Account, Receipts and Payment Account and Balance Sheet Should be submitted annually to the **ITO (Exemption)-II, Raipur** having jurisdiction over the case.
- III. No change in the deed of the Trust/Association shall be effected without due procedure of law i.e. by the order of the jurisdictional High Court and its intimation shall be given immediately to this office. Change in the address/trustees or any other changes in the Trust shall be intimated forthwith & approval would be sought from the Competent Authority/CIT(E), Bhopal under the relevant rules & provisions.
- IV. Under the provisions to section 80-G if you are registered u/s 12A, u/s 12AA(1)(b) or approved u/s 10(23), 10(23C)(vi)/(via), etc, shall have to maintain separate books of accounts in respect any business activity carried on u/s 80-G(5)(i)(a) and shall intimate it within one month of commencement of such activity to this office.
- V. Under the provisions of section 80-G any donation received shall not be utilized for the purpose of any such business carried on whether directly/indirectly.
- VI. While issuing the certificate to the Donor the commitment made above should be honored and it shall not be abused/used in any other purpose.



Cont-2/-

- VII. The institution shall ensure that no Non-Charitable purpose shall be served or sought to be served by the Trust/Society/Non-Profit company as is decided in the case of Yogiraj Trust reported in 107 ITR 777(SC).
- VIII. It shall be ensured that at no time you shall utilize the institution or its funds for the benefits of any particular Religious community or caste prohibited u/s 80G(5)(iii).
- IX. This office and the Assessing Officer shall also be informed about the Managing Trustee/Manager of your Trust/Society/Nonprofit Company and the place where the activities of the Trust / Institution are undertaken/likely to be undertaken to satisfy the claimed objects.
- X. Religious expenditure should not exceed more than 5% of its total income and in case of any contravention the same would be intimated forthwith in writing to the CIT(E), Bhopal.

Sd/-

(D.K. Chhablani)

Commissioner of Income-tax(Exemption)
Bhopal.

Copy to:-

1. The applicant as above.
2. Guard File, ITO(HQ)(Exemption), Bhopal.
3. The Jt. CIT(Exemption), Raipur.
4. The ITO(Exemption)-II, Raipur.



(T. Nair)

Income-tax Officer(H.Q.)
For Commissioner of Income-tax(Exemption)
Bhopal