FORM NO. 10AC

(See rule 17A/11AA/2C) Order for provisional approval

Address Flat/Door/Building P O BHAT Name of premises/Building/Village Road/Street/Post Office VIA INDIRA BRIDGE AIRPORT Area/Locality BHAT Town/City/District GANDHI NAGAR State GUJARAT Country INDIA Pin Code/Zip Code 382428 3 Document Identification Number AAAT10740BF2021401 4 Application Number 344117211220421 5 Provisional Approval Number AAAT10740BF2021401 6 Section/sub-section/clause/sub-clause/proviso in which provisional approval is being granted 7 Date of provisional approval 8 Assessment year or years for which the trust or institution is provisionally approved 9 Order for provisional approval: a. After considering the application of the applicant and the material availat record, the applicant is hereby granted provisional approval with effect from assessment year mentioned at serial no 8 above subject to the conditions me in row number 10. b. The taxability, or otherwise, of the income of the applicant would be sept 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 c. This order is liable to be withdrawn by the prescribed authority if it is suffound that the activities of the applicant are not genuine or if they are not ca in accordance with all or any of the conditions subject to which it is granted found that the applicant has obtained the provisional approval by fraud or	P	PAN	AAATI0740B	
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Conditions subject to which provisional approval is being granted	fo ir fo n	misrepresentation of facts or it is found that the assessee has violated any condition		
	0 0	Conditions subject to which provisional approval is being granted		
The provisional approval is granted subject to the following conditions:-	T	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)