



**Office of the
Director of Income Tax (E),
26th Floor, Tower-E2, Pratyaksha Kar Bhawan
Dr. S.P.Mukherjee Civic Centre, J.L.Nehru Marg, Delhi**

NQ.DIT (E) I 2013-14/

DEL - NE25131 - 19122013/3971

Dated

19/12/2013

NAME & ADDRESS:

NAI PAHAL TRUST

H.NO. 275, ST. NO. 12, RANA MARG, VILLAGE-SABOLI, NAND
NAGARI, DELHI 110093

Legal Status :

Trust

PAN NO :

AABTN4110F

GIR NO :

N-1489

Sub:-ORDER UNDER SECTION 80G (5)(vi) OF THE INCOME TAX ACT, 1961

On verification of the facts stated before me/hearing before me, I have come to the conclusion that this organization satisfies the conditions u/s 80G of the Income Tax act, 1961. The institution/Fund is granted approval subject to the following conditions:-

- (i) The Donee institution shall forfeit this benefit provided under the law, if any of the conditions stated herein are not complied with/abused/whittled down or in any way violated.
- (ii) This exemption is valid for the period from **A.Y.2014-15** onwards till it is rescinded and subject to the following conditions

Conditions:

- (i) You shall maintain your accounts regularly and also get them audited to comply with sec. 80G (5)(iv) read with section 12A(1)(b) and 12A(1)(c) and submit the same before the assessing officer by the due date as per section 139(1) of the Income tax Act 1961.
- (ii) Every receipt issued to donor shall bear the number and date of this order and shall state the date up to which this certificate is valid. **A.Y.2014-15** onwards till it is rescinded.
- (iii) No change in the deed of the trust/association shall be affected without the due procedure of Law and its intimation shall be given immediately to this office.
- (iv) The approval to the institution/fund shall apply to the donations received only if the fund/institution, established in India for charitable purpose, fulfills the conditions as laid down in section 80G(5)(i), (ii), (iii), (iv), (v) & (5B) of the Income Tax Act 1961.
- (v) This office and the assessing officer shall also be informed about the managing trustees or Manager of your Trust/Society/Non Profit Company and the places where the activities of the Trust/Institution are undertaken/likely to be undertaken to satisfy the claimed objects.
- (vi) You shall file the return of income of your fund/institution as per section 139(1)/(4A)/(4C) of the Income Tax Act, 1961.
- (vii) No cess or fee or any other consideration shall be received in violation of section 2(15) of the Income Tax Act, 1961.



Copy to:

- 1 The applicant as above
2. The Assessing Officer

Director of Income Tax (E) *Sd/-*
Room No. 2602, 26th Floor, Block E-2, Pratyaksha Kar Bhawan, Civic Centre,
J. L. Nehru Marg, New Delhi-110002
Director of Income Tax (Exemption)
DELHI

Nand Kishore Joshi
(Nand Kishore Joshi)

Income Tax Officer(Exemp)(HQ)

For Director of Income Tax (Exemption) DELHI

Income Tax Officer (E) (Hqrs.)
26th Floor, Block-E-2,



Office of the
Director of Income Tax (E),
26th Floor, Tower-E2, Pratyaksha Kar Bhawan
Dr. S.P.Mukherjee Civic Centre, J.L.Nehru Marg, Delhi

NQ.DIT (E) I 2013-14/

DEL - NR23364 - 19122013

12558

Dated

19/12/2013

NAME & ADDRESS: NAI PAHAL TRUST

H.NO. 275, ST. NO. 12, RANA MARG, VILLAGE-SABOLI, NAND NAGARI, DELHI 110093

Legal Status : Trust

PAN NO : AABTN4110F

GIR NO : N-1489

Sub:-ORDER OF REGISTRATION U/S 12A. READ WITH SECTION 12AA OF THE INCOME TAX ACT. 1961

1. An application in Form No. 10A seeking Registration u/s 12A was filed on 24/06/2013.....
2. The Trust / Society / Non profit company was constituted by deed of trust, memorandum of association / instrument dated 22/07/2010. indicating its object.
3. After considering the material available on record, the applicant trust / society / company is granted registration as General Public Utility. Trust / society / company and the provisions of Sections 11 and 12 shall apply in the case from A. Y. 2014-15. The trust/society/NPO is registered at S. No. DEL - NR23364 - 19122013 of the register maintained in this office. The registration is granted subject to the following conditions :

Conditions:

- I. Order u/s 12A(1)(a) read with section 12AA(1) (b) does not conform any right of exemption upon the applicant u/s 11, 12 and 13 of the 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 provision of law acted upon. This will be further subject to provisions of section 2(15) of the Income Tax Act 1961.
- II. The Trust/Society/Non Profit Company shall maintain accounts regularly and shall get these audited in accordance with the provision of section 12A(1)(b) of the Income Tax Act, 1961. Separate accounts in respect of each activity as specified in memorandum 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) (intended beneficiaries) shall be duly displayed at the Registered / Designated Office of the Organization.
- III. Separate accounts in respect of profits and gains of business incidental to attainment of objects shall be maintained in compliance to section 11(4A) of the Income Tax Act 1961.
- IV. The trust/Institution shall furnish a return of income every year within the time limit prescribed under the act.
- V. The trust/Institution should quote the PAN in all its communications with the Department.
- VI. The registration u/s. 12AA of the I.T. Act, 1961 does not automatically confer any right on the donors to claim deduction/s. 80G.
- VII. 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.
- VIII. All the Public Money so received including for Corpus or any contribution shall be routed through a Bank Account and such Bank Account Number shall be communicated to this office.
- IX. No change in the terms of Deed of the Trust shall be effected without due procedure of law i.e. by order of the jurisdictional High Court 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.
- X. No asset shall be transferred without the knowledge of the undersigned to anyone, including to any Trust / Society / Non profit Company etc.
- XI. The registered office or the principal place of activity of the applicant should not be transferred outside the national capital territory, Delhi except with the prior approval of the DIT(E), Delhi.
- XII. If later on it is found 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 provisions u/s section 12AA(3) of the Act.
- XIII. 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 are not genuine or are not being carried out in accordance with the objects of the Trust/Institution.



Copy to:

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2. The Assessing Officer

Director of Income Tax (E)
Room No. 2602, 26th Floor, Block-E
Pratyaksh Kar Bhawan, Civic Centre
J. L. Nehru Marg, New Delhi-110002

(SUNITA PURI)

Director of Income Tax (Exemption)

DELHI

(Nand Kishore Joshi)



Handwritten signature in blue ink.