

Reg Entry No
50472



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
CIT (Exemptions), MUMBAI

Name and Address of the Applicant PUNYAKARMA FOUNDATION 203, YUGDHARMA CHS LTD. OPP INORBIT MALL, GOREGAON MULUND LINK ROAD, GOREGAON WEST MUMBAI, MUMBAI CITY 400104, Maharashtra India	Office of The Commissioner of Income Tax (exemptions), Mumbai 6th Floor, Piramal Chambers, S. S. Rao Road, Parel, Mumbai - 400 012.
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PAN: AAJCP8506C	Application No: CIT (Exemptions), MUMBAI/2018- 19/12AA/10320	Registration No: CIT (Exemptions), MUMBAI/12AA/2 018-19/A/10031	Order No: ITBA/EXM/S/12 AA/2018- 19/1014888998(1)	Date: 25/01/2019
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Order for registration under section 12AA of the Income Tax Act, 1961

- I. An application in Form No. 10A seeking Registration u/s 12AA of the Income Tax Act, 1961 was filed on 03/08/2018.
- II. The trust/ society/ non profit company was constituted on 02/05/2018 by the trust deed/ memorandum of association/ instrument indicating its objects.
- III. After considering the material available on record, the applicant trust/ society/ non profit company is hereby granted registration with salient activities as **Relief of the poor, Education, Medical relief, Preservation of environment (including watersheds, forests and wildlife), Advancement of any other object of general public utility** and the provisions of sections 11 and 12 shall apply in the case from the Assessment Year: 2019-20.

S.No.	Conditions
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1. Whenever any modifications of the objects has been adopted or undertaken which do not confirm to the conditions or registration, an application in the prescribed form and manner should be filed within a period of 30 days from the date of said adoption or modification to this Office as per the provisions of Section 12A.
2. No change in terms of Trust Deed/ Memorandum of Association shall be effected without due procedure of applicable law.
3. In case the trust/institution is converted into any form, merged into any other entity or dissolved in any previous year in terms of provisions of section 115TD, the applicant shall be liable to pay tax and interest in respect of accreted income within specified time as per provisions of section 115TD to 115TF of the Income Tax Act, 1961 unless the application for fresh registration under section 12AA for the said previous year is approved by the Commissioner.
4. The Trust/ Institution should quote the PAN in all its communications with the Department.

Note: If digitally signed, the date of digital signature may be taken as date of document.
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5. The registration u/s 12AA of the Income Tax Act, 1961 does not automatically confer any right on the donors to claim deduction u/s 80G.
6. Order u/s 12AA(1)(b) read with section 12A does not confer any right of exemption upon the applicant u/s 11 and 12 of 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 provisions of law acted upon. This will be further subject to provisions of section 2(15) of the Income Tax Act, 1961.
7. The Trust/ Society/ Non Profit Company shall maintain accounts regularly and shall get these accounts audited in accordance with the provisions of the section 12A(1)(b) of the Income Tax Act, 1961.
8. The Trust/ Institution shall furnish a return of income every year within the time limit prescribed under the Income Tax Act, 1961.
9. 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 Income Tax Act, 1961.
10. The registered office or the principal place of activity of the applicant should not be transferred outside the jurisdiction of undersigned except with the prior approval.
11. 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/ Non Profit Company are not genuine or are not being carried out in accordance with the objects of the Trust/ Institution/Non Profit Company.
12. If it is found later on 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 the provision u/s section 12AA(3) of the Act.
13. If it is found that the activities of the Trust/Institution are being carried out in a manner that provisions of section 11 or 12 does not apply to exclude either whole or any part of the income of such trust or institution due to operation of sub-section (1) of section 13, then, the registration so granted is liable to be cancelled as per the provision u/s section 12AA(4) of the Act.
14. 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.
15. All the Public Money so received including for Corpus or any contribution shall be routed through a Bank Account only in the name of the Trust/Institution and not in the name of the Trustee/Director and the account number of such Bank Account shall be reflected in the Return of Income.



SATISH SHARMA
CIT (Exemptions), MUMBAI