

PROCEEDINGS OF THE DIRECTOR OF INCOME TAX (EXEMPTIONS) : HYDERABAD

K.K.TRIPATHY, I.R.S.,
Director of Income Tax (Exemptions)

F.No. DIT (E)/HYD/80G/06(04)/11-12

Dated: 04.08.2011

SUB: Granting of an approval or for continuance thereof to an Institution or a fund (referred to u/s. 80G(2) & (5) of the I.T. Act, 1961) – Reg.

REF: The application in Form No.10G filed by **Arunodaya Trust, H.No.1-4-7, 2nd Lane, Ex-Service Men Colony, Balajinagar, Secunderabad-500087.**

APPROVAL U/S .80G(5)(vi) OF THE INCOME TAX ACT, 1961

The application filed in Form No.10G seeking approval in the above case on **06.04.2011** has been examined and I am satisfied that:

- (i) This is a fund/trust as mentioned in clause (iv) of sub-section 2 of Sec.80G of the I.T. Act, 1961;
- (ii) The donations made to the said trust/fund/society do qualify for deduction in computing the income of a person who makes the donation i.e. in the hands of the donor.

Accordingly the approval sought for is hereby accorded u/s.80G(5)(vi) of the I.T.Act, 1961.

2. The approval shall have effect from **01.04.2011 onwards** subject to all other provisions of the I.T. Act, 1961 as applicable and the following conditions:-

- i) The receipts issued to the donors should bear the number and the date of this order and the period of validity.
- ii) The fund or institution shall submit the statement of income and expenditure and other financial statements for the year ended on 31.03.2009 and subsequent year(s) within the prescribed time before the prescribed authority.
- iii) The fund or institution shall maintain the books of account regularly and also get them audited as required under Clause (b) of Subsection (1) of Section 12A of the I.T. Act.
- iv) The fund or institution shall file the Return of Income regularly as stipulated under Section 139(1) read with section 139(4A).
- v) No change in the Deed of the Trust/Society/Association/Company 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.
- vi) The fund or institution shall maintain separate books of account in respect of business activity as stipulated in the proviso to Clause (i) of Sub-section (5) of Section 80G. The donations received should not be used directly or indirectly for the purpose of business.
- vii) No Expenditure should be incurred which is a religious nature in any previous year in excess of five percent of its Total Income of that previous year.
- viii) Charitable purpose does not include any purpose the whole or substantially the whole of which is of a religious nature.
- ix) No deduction under Section 80G shall be allowed in respect of any donation unless such donation is of a sum of money.
- x) The fund or institution shall not violate the provisions of Section 13.

The fund or institution seeking exemption shall fulfil the conditions specified in Sub-Section (5) of Section 80G of I.T.Act, 1961.

Copy to :

1. Arunodaya Trust, ✓
H.No.1-4-7, 2nd Lane, Ex-Service Men Colony,
Balajinagar, Secunderabad-500087.
2. Copy to the DDIT (E)- , Hyderabad.

(K.K.TRIPATHY)
Director of Income Tax (Exemptions)
Hyderabad.

ATTESTED

K. SUNDER KUMAR
ASSOC. PROF. IN APPLIED ART
J.N.A. & F.A.U. COLLEGE OF FINEARTS
HYDERABAD - 28, ANDHRA PRADESH



FORM NO. 10AC

(See rule 17A/11AA/2C)

Order for approval

1	PAN	AACTA4523C
2	Name	ARUNODAYA TRUST
2a	Address	
	Flat/Door/Building	1-8
	Name of premises/Building/Village	
	Road/Street/Post Office	baghlingampally
	Area/Locality	hyderabad
	Town/City/District	
	State	
	Country	
	Pin Code/Zip Code	0
3	Document Identification Number	AACTA4523CF2021101
4	Application Number	311700260170821
5	Unique Registration Number	AACTA4523CF20211
6	Section/sub-section/clause/sub-clause/proviso in which approval is being granted	11-Clause (i) of first proviso to sub-section (5) of section 80G
7	Date of approval	24-09-2021
8	Assessment year or years for which the trust or institution is approved	From AY 2022-23 to AY 2026-27
9	Order for approval:	
	a. After considering the application of the applicant and the material available on record, the applicant is hereby granted approval with effect from the assessment year mentioned at serial no 8 above subject to the conditions mentioned in row number 10	
	b. The taxability, or otherwise, of the income of the applicant would be separately 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 subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it is granted, if it is found that the applicant has obtained the approval by fraud or misrepresentation of facts or it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.	
10	Conditions subject to which approval is being granted	
	The approval is granted subject to the following conditions:-	

	<p>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.</p>	
	<p>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.</p>	
	<p>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.</p>	
	<p>d. Certificate of donation shall be issued to the donor in form no 10BE, as per the provisions of rule 18AB.</p>	
	<p>e. No cess or fee or any other consideration shall be received in violation of section 2(15) of the Income Tax Act, 1961.</p>	
	<p>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.</p>	
	<p>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.</p>	
	<p>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.</p>	
	<p>i. The applicant shall comply with the provisions of the Income Tax Act, 1961 read with the Income Tax Rules, 1962.</p>	
	<p>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.</p>	
	<p>Name and Designation of the Approving Authority</p>	<p>Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed)</p>