

FORM NO. 10AC

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

Order for provisional approval

1	PAN	AAATA6332K
2	Name	AAM FOUNDATION
2a	Address	
	Flat/Door/Building	VALMIKI TEMPLE-I
	Name of premises/Building/Village	
	Road/Street/Post Office	VASANT GAON
	Area/Locality	VASANT VIHAR
	Town/City/District	NEW DELHI
	State	DELHI
	Country	INDIA
	Pin Code/Zip Code	110057
3	Document Identification Number	AAATA6332KF2021401
4	Application Number	356808591210521
5	Provisional Approval Number	AAATA6332KF20214
6	Section/sub-section/clause/sub-clause/proviso in which provisional approval is being granted	11-Clause (i) of first proviso to sub-section (5) of section 80G
7	Date of provisional approval	28-05-2021
8	Assessment year or years for which the trust or institution is provisionally approved	From AY 2022-23 to AY 2026-27
9	Order for provisional approval:	
	a. After considering the application of the applicant and the material available on record, the applicant is hereby granted provisional 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	c. This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with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 provisional 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 provisional approval is being granted	
	The provisional 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>

Signature valid

Digitally signed by DS DIT (CPC)

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Date: 2021.05.28 22:19:53 IST

Name & Address of the Applicant

AAAM Foundation.

Dated the 6 / 11 / 2000

A-9/16 Vasant Vihar New Delhi.

Sub : ORDER OF REGISTRATION U/S 12A, READ WITH SECTION 12AA(1)(b) OF THE INCOME TAX ACT, 1961.

1. An application in Form No. 10A seeking Registration u/s 12A was filed on 25-7-2000
2. There was a delay of _____ days in filing the application which is condoned after considering the petition of the Applicant.
3. The Trust / Society / Non Profit Company was constituted by Deed of Trust / Memorandum of Association dated 17-4-2000. The Object of the Trust / Association / Society / Non Profit Company are indicated in Para No. _____ of the Trust Deed / Memorandum of Association.
4. It has been stated by the Trust / Manager as well as in communicating letter dated _____ that the Main Objects of the Trust shall be to carry on the following activities : _____
5. On enquiry conducted by this office / through Inspector to look into the genuineness of the activities carried on by the Trust / society / Non Profit Company and its physical existence, it has been reported that the office of the society is located at _____ and has the following infrastructure to carry on the activities _____
6. The Deed does not contain any Non-Charitable object which could be held contrary to the decision of Supreme Court in *Yogiraj Trust 103 ITR 777*. After perusing the Memorandum / Trust Deed and the activities actually carried on by the Trust / Promised now made before me, I am satisfied that the conditions laid down u/s 12A / 12AA are satisfied and so the activities of the Trust can be held to be genuine and that it is carrying out charitable activities. Registration u/s 12A read with Section 12AA(1)(b) is accordingly hereby granted with effect from 17-4-2000 subject to satisfaction of the following conditions :

Conditions

- i) Order u/s 12A(n) read with Section 12AA(1)(b) does not conform any right of exemption upon the Applicant u/s 11, 12 and / or 13 of the Income Tax Act, 1961. This 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 in each Financial Year relevant to the Assessment Year and all the provisions of Law abutting thereupon.
 - ii) The Trust / Society / Non Profit Company shall comply with the provisions of Section 139A(1)(ii) and (iii) of the Act within one Month of the date of this order to obtain a Permanent Account Number and shall communicate the PAN to this office.
 - iii) The Trust / Society / Non Profit Company shall maintain Accounts regularly and shall get these audited in accordance with the provisions of Section 12A(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 Organisation.
 - iv) Separate accounts in respect of Corpus Donations shall be maintained in compliance to Section 44AA of the Income Tax Act, 1961.
 - v) All the Public Money so received including for Corpus or contribution shall be routed through a Bank Account and such Bank Account Number shall be communicated to this office.
 - vi) No change in the Trust Deed / Memorandum of Association shall be effected without the approval of the jurisdictional High Court / Appropriate Authority Keeping in view of the decision of the Supreme Court in the case of Andhra Chamber of Commerce, it shall continue to serve the main object (of the Trust in future faithfully without any change).
 - vii) No asset shall be transferred without the knowledge of the undersigned to anyone, including any Trust / Society / Non Profit Company etc.
 - viii) If later on it is found that the registration has been obtained fraudulently / Misrepresentation or suppression of any fact, the Registration so granted is liable to be cancelled.
7. This order is hereby passed u/s 12A read with Section 12AA of the Income Tax Act, 1961 and entered at Serial No. 483 of the Register maintained in this office.

Copy to :

1. The Applicant as above.
2. The Assessing Officer T. C.
3. The Income Tax Officer (E).



- Sd -

(S.C. GROVER)
Director of Income Tax
Director of Income Tax (Exemptions)
7th Floor, Mayur Bhawan
Connaught Place, New Delhi

(M. K. CHOPRA)

Income Tax Officer (E), (rs.)
for Director of Income Tax (Exemp.)
(HQ) 7th Floor,
Mayur Bhawan New Delhi