



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
CIT EXEMPTIONS CHANDIGARH

<b>Name and Address of the Applicant</b> SATYA DEVI FOUNDATION VASANT VIHAR TALAB TILLO ,JAMMU JAMMU 180002 ,Jammu and Kashmir India	
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PAN: <b>AAXTS7058P</b>	Application No: <b>CIT EXEMPTIONS CHANDIGARH/201 9-20/80G/10399</b>	Approval No: <b>CIT EXEMPTIONS CHANDIGARH/80 G/2020- 21/A/10083</b>	DIN & Order No: <b>ITBA/EXM/S/80G/202 0-21/1027880433(1)</b>	Date: <b>02/09/2020</b>
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**Order for approval under section 80G(5)(vi) of the Income Tax Act, 1961**

- (i) An application in form 10G of the Income Tax Rule, 1962 for grant of approval under section 80G (5)(vi) of the Income Tax Act, 1961 was filed by the applicant on **08/01/2020**.
- (ii) On verification of the facts before me/hearing before me, I have come to the conclusion that the applicant trust/ society/ non-profit company satisfies the conditions for approval under section 80G of the Income Tax Act, 1961. The applicant is hereby granted approval subject to conditions mentioned in para (v).
- (iii) The exemption is valid from assessment year **2020-21** till it is rescinded.
- (iv) The applicant shall forfeit the benefit provided under the law through this approval if any of the conditions mentioned herein is not complied with, abused or violated in any manner.
- (v) The approval is granted subject to the following conditions:-

S. No	Conditions
1	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 this office and to the Assessing Officer.
2	Any change in the trustees or address of the applicant trust/society/non-profit company shall be intimated forthwith to this office and to the Assessing Officer.
3	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.

Note: If digitally signed, the date of digital signature may be taken as date of document.

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S. No	Conditions
4	Every receipt issued to donor shall bear the number and date of this order till the time the approval is valid and is not withdrawn.
5	No cess or fee or any other consideration shall be received in violation of section 2(15) of the Income Tax Act, 1961.
6	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.
7	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 80G5(i),(ii),(iii),(iv) and (v) of the Income Tax Act, 1961 and the religious expenditure does not exceed the limit specified in section 80G(5B) of the said Act.
8	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.

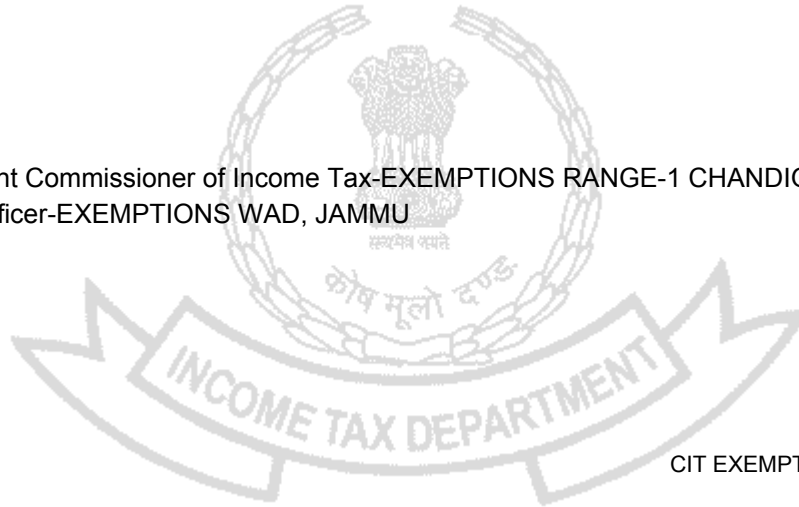
- 9 The trust will not engage in any of the activities which are not covered u/s 2(15) of Income Tax Act, 1961 and also activities precluded by explanation '3' to section 80G(5).
- 10 If at any stage in future, the trust and its trustees are found to be involved in any criminal activity, the approval hereby granted can be withdrawn. Further, any contravention of the conditions inherent in section 80G would lead to withdrawal of the approval.
- 11 The trust shall further adhere to the conditions laid down at the time of registration u/s 12AA including inter alia the conditions mentioned in section 11 of the I.T. Act, 1961.
- 12 The trust will invest or deposit the money referred to in Clause (b) Section 11(2) as per the condition laid down u/s 11(5) of the I.T. Act, 1961.
- 13 The trust shall further adhere to conditions stipulated by the Foreign Contributions Regulations Act (FCRA) in case of foreign donations
- 14 The exemption for the donations should not be utilized in any fashion to benefit relatives of the directors of the trust and sister concerns/ associate bodies of the trust as defined in section 13(3) of the I.T. Act.
- 15 A separate account, of the donations, purposes and the persons being issued

certificates for the claims of 80G, needs to be necessarily maintained along with their identity. Details of utilization of donations must also be maintained on an annual basis.

RAM MOHAN SINGH  
CIT EXEMPTIONS CHANDIGARH

**Copy to:**

1. The Addl./Joint Commissioner of Income Tax-EXEMPTIONS RANGE-1 CHANDIGARH
2. Assessing Officer-EXEMPTIONS WAD, JAMMU
3. The applicant



RAM MOHAN SINGH  
CIT EXEMPTIONS CHANDIGARH

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