

DATE: 23/02/1999

NAME : SWAYAM SHIKSHAN PRAYOG.  
ADDRESS : FLAT NO.16, BLDG.6,  
BLOSSOM HSG. COOP.SOCIETY,  
MILITARY ROAD, MAROL,  
ANDHERI(E), MUMBAI-400 059.

ORDER OF REGISTRATION U/S 2A READ WITH SECTION  
12AA/12AA(1)(b) OF INCOME TAX ACT, 1961

An application in Form No.10A seeking Registration u/s 12A was filed on 15/09/1998.

2. There was delay of N.A. DAYS in filing the application which is condoned/not condoned after considering the petition of the applicant.

3. The Institution was constituted by Memorandum of Association dated 26/01/1998. The Objects of Institution are indicated in para No.3 of Memorandum of Association.

4. It has been stated by the Institution/Manager that the main objects of the Institution shall be to carry on the following activities:

1. ADVANCEMENT OF SOCIAL, ECONOMICAL, CULTURAL, SOCIAL ACTIVITIES.
2. MEDICAL RELIEF.

5. THE INSTITUTION HAS NO INFRASTRUCTURE TO CARRY OUT ITS ACTIVITIES AT PRESENT.

6. The Institution has given a Public Notice in the local Newspaper "AFTERNOON", DATED 05/10/1998 of its object-based activities and the target group i.e. beneficiaries, it shall serve. The Memorandum of Association 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 and the promises now made before me, regarding the activities to be carried on by the Institution, I am satisfied that the conditions laid down u/s 12A/12AA are satisfied and so the activities of the Institution can be held to be genuine for carrying out Charitable Activities. Registration u/s 12A read with Sec. 12AA(1)(b) is accordingly hereby granted with effect from 26/01/1998 subject to satisfaction of the following conditions:

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CONDITIONS:

i) Order u/s 12A(a) read with Section 12AA(1)(b) does not confer any right of exemption upon the Applicant u/s 11, 12 and/or 13 of the I.T.Act. 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 on in each financial Year relevant to the Assessment Year and all the provisions of Law abutting thereupon;

ii) The Trust shall comply with the provisions of Sec.139A(a)(ii);

iii) The Trust 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 the Memorandum shall be maintained. A copy of such accounts 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 Donation shall be maintained in compliance to section 44AA of the I.T.Act.

v) All the public moneys so received including for Corpus or contribution shall be routed through a Bank Account and such Bank Account Number shall be communicated;

vi) No change in the Trust-deed/Memorandum of association shall be effected without the approval of the jurisdictional High Court/Appropriate Authority;

vii) No Asset shall be transferred without the knowledge of the undersigned to anyone, including any Trust.

viii) All later on it is found that the Registration has been obtained fraudulently/mis-representation or suppression of any fact, the Registration so granted is liable to be cancelled.

8. This order is hereby passed u/s 12A read with Section 12AA of the Act and entered at Serial No. INS/33716 of the Register maintained in this office.



( DR. SHRISH )  
DIRECTOR OF INCOME TAX  
(EXEMPTIONS), MUMBAI