



OFFICE OF THE  
DIRECTOR OF INCOME TAX (E),  
3<sup>RD</sup> FLOOR, AAYKAR BHAWAN,  
DISTT. CENTRE LAXMI NAGAR, DELHI-110092

No. DIT(E) 2008-2009/A -1770/04/ 868

DATED: 26/6/19

NAME & ADDRESS OF THE APPLICANT: **ACTION IN COMMUNITY AND TRAINING**  
J - 1/72, DDA Flats, Kalkaji, New Delhi - 110019

**SUB: ORDER UNDER SECTION 80G (5)(vi) OF THE INCOME TAX ACT, 1961**

On verification of the facts stated before me/hearing before me, I have come to the conclusion that this organization satisfies the conditions u/s 80G of the Income Tax act, 1961. The institution/Fund is granted approval subject to the following conditions:-

- (i) The Donee institution shall forfeit this benefit provided under the law, if any of the conditions stated herein is not complied with/abused/whittled down or in any way violated.
- (ii) This exemption is valid for the period from A.Y. 2009-10 to A.Y. 2011-12 and subject to the following conditions.

**CONDITIONS:-**

- (i) You shall maintain your accounts regularly and also get them audited to comply with sec. 80G (5)(iv) read with section 12A(b) and 12A(c) and submit the same before the assessing officer by the due date as per section 139(1) of the Income tax Act 1961.
- (ii) Every receipt issued to donor shall bear the number and date, of this order and shall state the date up to which this certificate is valid from A.Y. 2009-10 to A.Y. 2011-12
- (iii) No change in the deed of the trust/association shall be affected without the due procedure of Law and its intimation shall be given immediately to this office.
- (iv) The approval to the institution/fund shall apply to the donations received only if the fund/institution, established in India for charitable purpose, fulfills the conditions as laid down in section 80G(i), (ii), (iii), (iv) & (v) of the Income Tax Act 1961.
- (v) This office and the assessing officer shall also be informed about the managing trustees of Manager of your Trust/Society/Non Profit Company and the places where the activities of the Trust/institution are undertaken/likely to be undertaken to satisfy the claimed objects.
- (vi) You shall file the return of income of your fund/institution as per section 139(1)/(4A)/(4C) of the Income Tax Act, 1961.



Copy to:-

1. The applicant as above.
2. The Assessing Officer.

(S.K. SINGH)  
Director of Income Tax  
(Exemptions), Delhi

Director of Income Tax  
(Exemptions) Aayakar Bhawan Distt. Centre,  
Laxmi Nagar, Delhi-110092

*Sunjeev Batra*  
(SUNJEEV BATRA)  
Income Tax Officer (E) (Hqrs.)  
For Director of Income Tax, Delhi  
Income Tax Officer H.Q. (E)  
Aayakar Bhawan, 3<sup>rd</sup> Floor, Distt. Centre,  
Laxmi Nagar, Delhi-110092



Dated 24-9-04

Name &amp; Address of the Applicant

Action in Community And Training  
J1-72 DDA Flats Kalkaji New Delhi-19sub: 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 23.3.04
2. There was a delay of ..... days in filing the application. The applicant did not make any application for condonation of delay
3. The Trust/Society/Non profit company was constituted by deed of trust memorandum of association dated 31.3.03. The object of the Trust/Association/Society/Non profit company are indicated in Para No. 4 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 in the 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 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 the 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 the genuine and that it is carrying out charitable activities. Registration u/s 12A read with sthe section 12AA(1) (b) is accordingly hereby granted with effect from 31.3.03 subject to satisfaction of the following conditions conditions

**Conditions :**

- (i) Order u/s 12A (a) read with section 12AA (1) (b) does not confirm any write of Exemptions upon the applicant u/s 11,12 and or 13 of the income tax act, 1961. This exemptions 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 provision of law abutting thereupon.
- (ii) The Trust/Society/Non Profit Company shall comply with the provision 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 provision 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 profits and gains of business incidental to attainment of objects shall be maintained in compliance to Section 11(4A) 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. 904 of the Register maintained in this office.

copy to

1. The applicant as above
2. The Assessing Officer T.C.I.-III
3. The Income Tax Officer(E)



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(SUDHIR CHANDRA)  
Director of Income Tax  
(Exemptions)  
New Delhi.  
Director of Income Tax  
(Exemption) Mayur Bha wan  
New Delhi

Income Tax Officer Hq.(E)  
7th Floor Mayur Bhawan  
New Delhi

(ANIL KUMAR)  
Income Tax Officer (Exemption) (Hqrs.)  
for Director of Income Tax