



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
CIT (EXMPTION), KOLKATA

Name and Address of the Applicant GARIFA SHIKSHA NIKETAN TRUST 462/2 ,R.B.C ROAD,GARIFA NAIHATI 24 PGS NORTH 743166 ,West Bengal India

PAN: AACTG3970B	Application No: CIT (EXMPTION), KOLKATA/2019- 20/12AA/10498	Registration No: CIT (EXMPTION), KOLKATA/12AA/ 2019-20/A/10023	Order No: ITBA/EXM/S/12 AA/2019- 20/1015690080(1)	Date: 09/04/2019
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Order for registration under section 12AA of the Income Tax Act, 1961

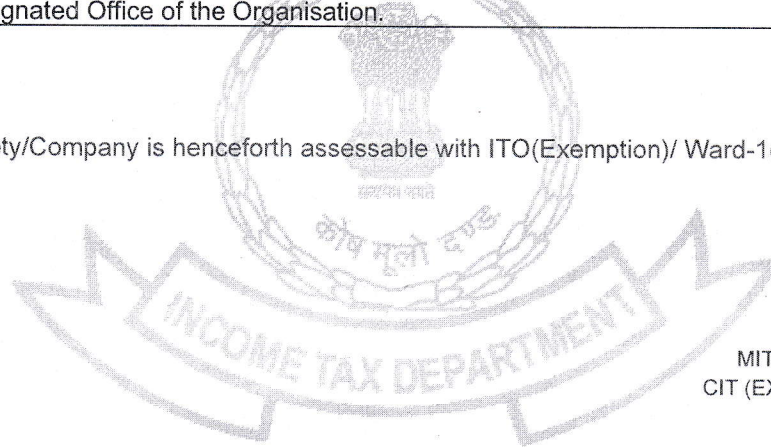
- I. An application in Form No. 10A seeking Registration u/s 12AA of the Income Tax Act, 1961 was filed on **30/03/2019**.
- II. The trust/ society/ non profit company was constituted on **21/06/2013** by the trust deed/ memorandum of association/ instrument indicating its objects.
- III. After considering the material available on record, the applicant trust/ society/ non profit company is hereby granted registration with salient activities as **Relief of the poor, Education, Medical relief, Advancement of any other object of general public utility** and the provisions of sections 11 and 12 shall apply in the case from the **Assessment Year: 2019-20**.

S.No.	Conditions
1	In the event of dissolution, surplus and assets shall be given to an organization, which has similar objects and no part of the same will go directly or indirectly to anybody specified in section 13(3) of the Income Tax Act, 1961.
2	In case the trust/institution is converted into any form, merged into any other entity or dissolved in any previous year in terms of provisions of section 115TD, the applicant shall be liable to pay tax and interest in respect of accreted income within specified time as per provisions of section 115TD to 115TF of the Income Tax Act, 1961 unless the application for fresh registration under section 12AA for the said previous year is approved by the Commissioner.
3	Order u/s 12AA(1)(b) read with section 12A does not confer any right of exemption upon the applicant u/s 11 and 12 of Income Tax Act, 1961. Such 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 acted upon. This will be further subject to provisions of section 2(15) of the Income Tax Act, 1961.
4	If it is found later on that the registration has been obtained fraudulently by misrepresentation or suppression of any fact, the registration so granted is liable to be cancelled as per the provision u/s section 12AA(3) of the Act.
5	The Trust/ Institution shall furnish a return of income every year within the time limit prescribed under the Income Tax Act, 1961.



S.No.	Conditions
6	Seperate accounts in respect of profits and gains of business incidental to attainment of objects shall be maintained in compliance to section 11(4A) of Income Tax Act, 1961.
7	The registered office or the principal place of activity of the applicant should not be transferred outside the jurisdiction of undersigned except with the prior approval.
8	No asset shall be transferred without the knowledge of undersigned to anyone, including to any Trust/ Society/ Non Profit Company etc.
9	The registration so granted is liable to be cancelled at any point of time if the registering authority is satisfied that activities of the Trust/ Institution/ Non Profit Company are not genuine or are not being carried out in accordance with the objects of the Trust/ Institution/ Non Profit Company.
10	All the Public Money so received including for Corpus or any contribution shall be routed through a Bank Account whose number shall be communicated to this office.
11	The Trust/ Society/ Non Profit Company shall maintain accounts regularly and shall get these accounts audited in accordance with the provisions of the section 12A(1)(b) of the Income Tax Act, 1961. Seperate accounts in respect of each activity as specified in Trust Deed/ Memorandum of Association 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) (intented beneficiaries) shall be duly dispalyed at the Registered/ Designated Office of the Organisation.

The Trust/Society/Company is henceforth assessable with ITO(Exemption)/ Ward-1(1)/ Kolkata



MITHILESH KUMAR JHA
CIT (EXMPTION), KOLKATA

Copy to:

1. The Addl./Joint Commissioner of Income Tax- RANGE 51, KOLKATA
2. Assessing Officer- WARD 51(3), KOLKATA
3. ITO(Exemption)/ Ward-1(1)/ Kolkata

MITHILESH KUMAR JHA
CIT (EXMPTION), KOLKATA



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