



GOVERNMENT OF INDIA
OFFICE OF
THE COMMISSIONER OF INCOME TAX
CIVIL LINES, MORADABAD

1. Name & address of the assessee : Janhit Sewa Sansthan, Shaktipuram Colony,
District- Rampur (UP)-244901.
2. Date of Order : 11.08.2010

ORDER

Subject : Exemption u/s 80-G of the Income Tax Act, 1961 r/w IT Rule 11 AA.

On an application filed by Janhit Sewa Sansthan, Shaktipuram Colony, District-Rampur (UP) and after examining the documents accompanying it and also causing such further enquiries to be made as were deemed necessary in this behalf and verifying satisfaction of all conditions from column (i) to (v) of section 80G(5) the exemption u/s 80G(5) is hereby granted to the above named society in respect of donations received by it. This order granting exemption is entered at SI. No. 51/6 of the concerned register.

2 This exemption is granted provided following conditions are fulfilled for the purpose of continuation of registration already granted u/s 12AA of the Income Tax Act, 1961:

- A. The Society/Trust shall apply its income or accumulate for application, wholly and exclusively to the objects of the Society for which it is established and in a case where more than fifteen percent of its income is accumulated, the period of the accumulation of the amount exceeding fifteen percent of its income shall in no case exceed five years.
- B. The Society/Trust shall not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous year relevant to the assessment year mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of section 11 of the Income tax Act, 1961 read with the provisions of section 11 (2) (b) of the Income tax Act, 1961.
- C. This approval shall not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the Society/Trust and separate books of account are maintained in respect of such business;
- D. Any anonymous donation referred to in Section 115BBC of the Income tax Act, 1961 on which tax is payable in accordance with the provisions of the said section shall be included in the total income of the Society/Trust.
- E. The Society/Trust shall regularly file its return of income before the Income tax authority in accordance with the provisions of the Income Tax Act, 1961 alongwith Income & Expenditure Account, Balance Sheet and Audit Report on prescribed form as per Income Tax Rules.



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Secretary
Janhit Sewa Sansthan

- F. In the event of dissolution of the Society/Trust, its surplus and assets shall be given to an organization with similar objectives and no part of the same will go directly or indirectly to any of the beneficiaries of the Society/Trust or anybody specified in section 13(3) of the Income tax Act, 1961;
- G. The amendments, if any made to the Memorandum of Association/Trust Deed should be intimated to this office immediately.
- H. Receipts issued to the donors should bear the number and date of this order.
- I. The permission granted to the Society/Trust shall be withdrawn if it is subsequently found that
- (a) the activities of the Society/Trust-
 - (i) are not genuine or
 - (ii) are not being carried out in accordance with all or any of the conditions subject to which it has been approved or
 - (b) the Society/Trust has obtained the approval by fraud or misrepresentation of facts.
- J. Registration under the Societies Registration Act, 1860 should continue to remain in force.
- K. Education will be provided to the Children of poor and weaker section of society at concessional rate of fees.

3. The above exemption is given for the purpose of section 80G of the Income tax Act, 1961 only, and not for any other purpose.

4. Non compliance/fulfillment of any of the above condition may result into the withdrawal of registration already granted u/s 12AA of the Income tax Act, 1961 consequential to which this order shall become automatically void.

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(Dr. Ramesh Kumar)
Commissioner of Income Tax,
Moradabad
Dated: 11.08.2010

F.No.80G/51/6/CIT/MBD/2010-11/1600

Copy to:

1. Janhit Sewa Sansthan, Shaktipuram Colony, District- Rampur (UP)
2. The Addl. CIT, Range-I, Moradabad for information.
3. The Income Tax Officer-1, Rampur to ensure the regular filing of return of income by the trust as per the provision of the income tax act and to examine whether all the above conditions are fulfilled for continuation of 12 AA registration.



G.S. Guleria

(G.S. Guleria)
Income Tax Officer (Tech.)
For Commissioner of Income Tax
Moradabad

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Secretary
Janhit Sewa Sansthan