



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
CIT EXEMPTION, LUCKNOW

Name and Address of the Applicant	
SUBHASH CHILDREN SOCIETY 328/7, NLC KIDWAI NAGAR KANPUR 208011, Uttar Pradesh India	

PAN: AAABS0867M	Application No: CIT EXEMPTION, LUCKNOW/2018- 19/80G/10349	Approval No: CIT EXEMPTION, LUCKNOW/80G/2 018-19/A/10144	Order No: ITBA/EXM/S/80G/201 8-19/1013337561(1)	Date: 26/10/2018
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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 28/04/2018.
- (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- (iii) The exemption is valid from assessment year 2019-20 till it is rescinded.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.
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receipt issued to donor shall bear the number and date of this order till the time the approval is valid and is not withdrawn.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

OFFICE OF THE COMMISSIONER OF INCOME TAX (EXEMPTIONS)
T.C. 46 V, U.P. STATE CONSTRUCTION & INFRASTRUCTURE DEVELOPMENT CORPORATION,
VIBHUTI KHAND, GOMTI NAGAR, LUCKNOW- 226010




S. No	Conditions
	the applicant trust/society/non profit company, established in India for charitable purpose, fulfills the conditions laid down in section 80G(1),(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.


PRAMOD KUMAR BAJAJ
CIT EXEMPTION, LUCKNOW

Copy to: 17681

1. The Addl./Joint Commissioner of Income Tax (Exemptions), Range, Ghaziabad.
2. The Dy./Asst. Commissioner of Income Tax (Exemptions), Circle, Ghaziabad.
3. The Income Tax Officer (Exemptions), Kanpur.
4. The Applicant.




(R.R. Chaudhary)
Income Tax Officer (Hq.)
For the Commissioner of Income Tax (Exemption)
Lucknow