



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

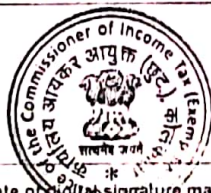
Name and Address of the Applicant NAYI ROSHNI FOUNDATION 1 ST FLR LABAYNA PLAZA MRD ROAD SILPUKHURI GUWAHAT 781003 Assam	
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PAN: AACAN3926H	Application No: CIT (EXMPTION), KOLKATA/2018- 19/12AA/10364	Registration No: CIT (EXMPTION), KOLKATA/12AA/ 2018-19/A/10121	Order No: ITBA/EXM/S/12 AA/2018- 19/1013749093(1)	Date: 22/11/2018
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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 14/11/2018.
- II. The trust/ society/ non profit company was constituted on 29/12/2014 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 **Education, 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



Note: If digitally signed, the date of the signature may be taken as date of document.
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