



**OFFICE OF THE
COMMISSIONER OF INCOME-TAX (EXEMPTIONS)**
6th Floor, Unity Building Annex, P Kalingarao Road, Bengaluru - 560 027

№ : CIT(E)BLR/12A/ T-10/AACCU0660K/ITO(E)-2/Vol 2017-2018

Date : 26/10/2017

CERTIFICATE UNDER SECTION 12A R/w SECTION 12AA(1)(b)(i) OF THE INCOME TAX ACT, 1961

Name : UDHYAM LEARNING FOUNDATION

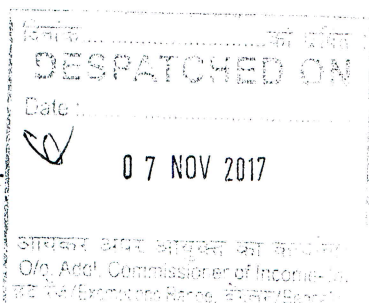
Address C-215, RAHEJA REIDENCY, KORAMANGALA, 3RD
BLOCK, BANGALORE-560034

1. The application in Form No.10A seeking Registration u/s.12AA was filed by the above applicant on **24.04.2017**. The applicant Trust/Institution was constituted by a Deed of Trust/Memorandum of Association dated **03.07.2017**.
2. On a consideration of the above application, and documents etc submitted, Registration u/s 12AA (a) of the I.T. Act 1961, is granted under the limb "AGPU" w.e.f. AY.2017-18 in the status of "Charitable Trust".
3. The name of the applicant Trust/Institution has been entered at **№ CIT(E)BLR/12A/ T-10/AACCU0660K/ITO(E)-2/Vol 2017-18** in the Register of Trusts/Institutions u/s.12AA(1)(b)(i) of the Income Tax Act, 1961 maintained in this office.
4. Registration u/s.12AA (1) (b) (i) of the Income Tax Act, 1961 does not by itself confer tax exemption on the income of the Trust/Institution u/s.11 or 12 of the Income-tax Act 1961. The availability of tax exemption, if any, will be considered by the Assessing Officer and will be granted subject to the fulfillment of conditions laid down in sections 11 to 13 of the IT Act 1961.
5. The Trust/Institution shall furnish a return of income every year as required by section 139(1) read with section 139(4A) of the IT Act 1961.
6. The Trust/Institution should prominently display its full name on all the premises managed by it.
7. No change in the Trust Deed / MOA shall be effected without the prior approval of the Commissioner of Income- tax.
8. In terms of section 12AA(3), if the activities of trust/institution are found to be not genuine or not being carried out in accordance with the objects of the Trust/Institution, its registration granted by this order can become liable for revocation.

Sd/-

(HEMANT KUMAR SARANGI)
Commissioner of Income-tax (Exemptions),
Bengaluru.

Copy to : 1.The Applicant.
2.The Assessing Officer



T-10

(BALASUBRAMANIAN.S)
Income -tax Officer (Exemptions)Ward-2,
For Commissioner of Income-tax (Exemptions),
Bengaluru.



**OFFICE OF THE
COMMISSIONER OF INCOME-TAX (EXEMPTIONS)**
6th Floor, Unity Building Annex, P Kalinga rao Road, BENGALURU - 560 0027

No CIT(E)BLR/80G/ T-11/ AACCU0660K /ITO(E)-2/Vol 2017-2018

Date : 26/10/2017

APPROVAL UNDER SECTION 80G(5)(vi) OF THE INCOME TAX ACT, 1961

Name : **UDHYAM LEARNING FOUNDATION**

Address : C-215, RAHEJA REIDENCY, KORAMANGALA, 3RD
BLOCK, BANGALORE-560034

On verification of the application filed on 24/04/2017 by the above applicant and other details and documents submitted, it is seen that the trust/institution has been Registered under section 12AA of the Income-tax Act, 1961 vide Registration No. CIT(E)BLR/12A/T-10/ AACCU0660K /ITO(E)-2/Vol 2017-2018 dated 26/10/2017 and the applicant satisfies the conditions referred to in section 80G(5)(i) to (v) of the Income tax Act 1961. In view of the above, approval is granted u/s 80G(5)(vi) of the I.T. Act 1961 w. e. f. 26/10/2017 (A.Y 2018-19) and onwards, subject to the following conditions :

The donations made to the above Institution/Fund are deductible under section 80G(2)(a)(iv) r.w.s. 80G(5)(vi) of the Income-tax Act, 1961 in the hands of the donors subject to the limits prescribed therein.

The grant of approval is further subject to the following conditions:

- i) The donee Institution/Fund shall forfeit this benefit provided under the law, if any of the conditions stated herein is not complied with or in any way violated.
- ii) The Institution/Fund shall maintain its accounts regularly and also get them audited in accordance with sec.80G (5)(iv) read with section 12A (b) and 12A(c) and submit the same along with the return of income before the Assessing Officer within the due date as per the requirements of section 139(1) read with section 139(4A) of the Income Tax Act 1961.
- iii) The Institution/Fund must issue serially numbered and dated receipts to the donors for the donations (voluntary contributions) received, duly signed by any one of the Trustees or their authorized persons. Such receipts shall bear the PAN number of the trust, number and date of this order, and the period of its validity. The name and address of the donor must also be clearly mentioned on the receipt.
- iv) This approval to the Institution/Fund shall apply to the donations received only if the Institution/Fund is established in India for charitable purposes, and fulfills the conditions laid down in section 80G(5)(i), (ii), (iii), (iv) & (v), 80G(5A), 80G(5B) and 80G(5C) of the Income-tax Act.
- v) The Institution/Fund should not issue receipts allowing any benefit under this section to any person if the amount so received is in lieu of any goods, benefit or services rendered directly or indirectly by the Institution/Fund to such person.
- vi) It is advised that the Institution/Fund prominently displays its name and address, and 80G recognition certificate number at the place where its charitable activities are carried on. If there is any change in the address, the same should be intimated to the undersigned as well as to the Assessing Officer.

Sd/-
(HEMANT KUMAR SARANGI)
Commissioner of Income-tax (Exemptions),
Bengaluru.

Copy to : 1.The Applicant.
2.The Assessing Officer.

T-11



(BALASUBRAMANIAN.S)
Income-tax Officer (Exemption) Ward-2,
for Commissioner of Income-tax (Exemptions)
Bengaluru