भारत सरकार
कार्यालय
Office of the
आयकर आयुक्त (छूट)
Commissioner of Income Tax (Exemptions),
कैलाश हाइट्स, तृतीय तल, लाल कोठी, टोंक रोड़, जयपुर 302015
Kailash Heights, 3rd Floor, Lal Kothi, Tonk Road, Jaipur - 302015

Name	**Keshar Devi Godara Samajik Kalyan Sansthan Singor**
Address	VPO Singor Via Bhorki Distt. Jhunjjhunu.
PAN	**AACAK7528E**
No. & Date of Registration U/s 12AA	**No. AACAK7528E/08/15-16/S-624/12AA, Dated 09.09.2016**
Date of Application U/s 80G	21.03.2016
Date of order	29.08.2017
Unique Registration No (URN) for 80G	**AACAK7528E/08/16-17/S-647/80G/ITAT**

Order of Approval u/s 254 / 80G (5)(vi) of the Income Tax Act, 1961

The applicant filed the applications in Form 10G on 21.03.2016 for approval for exemption u/s 80G of the Act. The approval for exemption u/s 80G on the basis of original application was refused by this office for the detailed reasons discussed in his order No. 3030 dated 09/12.09.2016..

2. The applicant approached the Hon'ble ITAT against the order passed by this office, who vide ITA No. 877/JP./2016 dated 11.01.2017 decided the appeal with following observations: -

We have heard the rival contentions and perused the materials available on record and gone through the orders of the authorities below. There is no dispute with regard to the fact that the assessee has been granted registration under section 12AA of the Act. The coordinate Bench in the case of Hemdha Medi Resources Pvt. Ltd. Vs CIT(Exemptions) in ITA Bi, 679/JP/2015 under the identical facts has observed as under:-..... ....In view of above, the CIT(Exemption) is hereby directed to

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grant approval u/s 80G(5) of the IT Act, 1961 to the appellant. The facts are identical in the present case. Therefore, taking a consisten view, the ld CIT(Exemptions) is hereby directed to grant approval u/s 80G(5)(vi) of the IT Act, 1961 to the appellant.

3. In compliance to the direction of the Hon'ble ITAT, the applicant company is granted approval for exemption u/s 80G. The approval is granted subject to the following conditions: -

1. उपर्युक्त न्यास/सोसायटी/अलाभकारी कम्पनी/संस्थान, आयकर अधिनियम 1961 की धारा 12एए के अधीन पंजीकृत है। प्रमाणित किया जाता है कि दानकर्त्ता, **Keshar Devi Godara Samajik Kalyan Sansthan Singor, VPO Singor Via Bhorki Distt. Jhunjjhunu** को दिये गये दान के लिए आयकर अधिनियम, 1961 की धारा 80जी(5)(vi) के अन्तर्गत, धारा 80जी की उप–धारा(5) के उपबंध (i) से (v) एव उपधारा (5बी) में वर्णित शर्तों के अधीन कटौती का पात्र होगा।
   The aforesaid Trust/Society/Non-profit Company/Institution is registered u/s 12AA of Income-tax Act. It is certified that donation made to ________________________, shall qualify for deduction u/s 80G (5)(vi) of the Income-tax Act, 1961 subject to the fulfilment of conditions laid down in clauses (i) to (v) of sub-section (5) and sub section (5B) of section 80G of the I.T. Act 1961.

2. यह स्वीकृति दिनांक <u>**29.08.2017**</u> से, विशेष परिस्थितियों में निरस्त किये जाने तक, अनवरत रूप से मान्य होगी ।
   This approval shall be valid in perpetuity w.e.f. __________ unless specifically withdrawn

3. आय की वार्षिक विवरणी फॉर्म संख्या आई.टी.आर. 7 में आय व्यय खाते, प्राप्ति एवं भुगतान खाते तथा चिट्ठे के साथ, **आयकर अधिकारी (छूट), वार्ड.–2, जयपुर** जिनके पास आपका क्षेत्राधिकार है, को प्रतिवर्ष प्रस्तुत करनी होगी।
   The Return of Income in I.T.R.-7 along with the Income & Expenditure Account, Receipts and Payment Account and Balance Sheet should be submitted annually to the **Income-tax Officer (Exemptions), ward** __________ having jurisdiction over the case.

4. **आयकर आयुक्त (छूट), जयपुर** के पूर्वानुमोदन के बिना न्यास/सोसायटी/अलाभकारी कम्पनी/संस्थान, न्यास– लेख/विद्यान पत्र में परिवर्तन नही कर सकेगा।
   No change in the Trust Deed/Memorandum of Association shall be effected without the prior approval of the **Commissioner of Income-tax (Exemptions), Jaipur.**

5. दानदाता को जारी प्रत्येक रसीद पर इस आदेश की विशिष्ट पंजीयन संख्या एवं दिनांक अंकित करनी होगी।
Every receipt issued to a donor shall bear the Unique Registration Number (URN) and date of this order.

6. धारा 12एए के अधीन पंजीकृत अथवा धारा 10(23सी)(vi)/(via) इत्यादि में स्वीकृत न्यास/सोसायटी/अलाभकारी कम्पनी/संस्थान को उनके द्वारा चलाई जा रही किसी भी व्यापारिक गतिविधि की लेखा बहियां धारा 80जी (5)(i)(ए) के प्रावधानों के अन्तर्गत अलग से रखनी होगी तथा उक्त गतिविधि को प्रारम्भ करने के एक माह के भीतर आयकर आयुक्त (छूट), जयपुर को सूचित करना होगा।
Under the provisions of section 80G(5)(i)(a), the Trust/Society/Non-profit Company/Institution registered u/s 12A / 12AA(1)(b) or approved u/s 10(23C)(vi)/(via), etc., shall have to maintain separate books of accounts in respect of any business activity carried on and shall intimate Commissioner of Income-tax (Exemption), Jaipur within one month about commencement of such activity.

7. आयकर अधिनियम, 1961 की धारा 2(15) के प्रावधानों के इतर, न्यास/सोसायटी/अलाभकारी कम्पनी/संस्थान किसी प्रकार का अधिभार, शुल्क अथवा अन्य प्रतिफल प्राप्त नहीं कर सकेगी।
No cess or fee or any other consideration shall be received in violation of section 2(15) of the Income Tax Act, 1961.

आयकर आयुक्त (छूट) जयपुर

Sd/-
(Mukesh Verma)
Commissioner of Income-tax
(Exemptions), Jaipur

No. CIT (E)/JPR/ITO (Hqrs.)/2017-18/ 3928 **Dated: 29th Aug., 2017**
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Copy to: -

1. **Keshar Devi Godara Samajik Kalyan Sansthan Singor, VPO Singor Via Bhorki Distt. Jhunjjhunu**
2. The Income-tax Officer (Exemptions), Ward-2, Jaipur.

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(Ajay Kumar Gupta)
Income Tax Officer (H.Qrs.)(Exemptions),
For Commissioner of Income Tax,
(Exemptions), Jaipur.