

2003-04 / A / 1693/03 / 1601

Office of the  
Director of Income Tax (E)  
7th Floor, Mayap Bhawan,  
New Delhi.

Dated 3-3-04

Name & Address of the Applicant Association For Social Service & Rehabilitation of The Aged (ASSRA) 206 Laxman Singh Complex - 1 Munirka New Delhi - 67

sub: ORDER OF REGISTRATION U/S 12A, READ WITH SECTION 12AA(1)(b) OF THE INCOME TAX ACT, 1961

- An application in Form No. 10A seeking Registration u/s 12A was filed on 1-9-03
- There was a delay of 3 months 10 days in filing the application. The applicant did not make any application for condonation of delay
- The Trust/Society/Non profit company was constituted by deed of trust memorandum of association dated 15-5-02. The object of the Trust/Association/Society/Non profit company are indicated in Para No. II of the Trust Deed/Memorandum Association.
- It has been stated by the Trust/Manager as well as in communicating letter dated..... That the main objects of the Trust shall be to carry on the following activities:
- On enquiry conducted in the office through inspector to look into the genuineness of the activities carried on by the Trust/Society/Non profit company and its physical existence, it has been reported that the office of the society is located at..... and has following infrastructure to carry on the activities.....
- The Deed does not contain any non charitable object which could be held contrary to the decision of the Supreme Court in Yag Trust 103 ITR 777. After perusing the Memorandum / Trust Deed and the activities actually carried on by the Trust/Promised made before me. I am satisfied that the conditions laid down u/s 12A/ 12AA are satisfied and so the activities of the trust can be held to be genuine and that it is carrying out charitable activities. Registration u/s 12A read with section 12AA(1) (b) accordingly hereby granted with effect from 1-4-03 subject to satisfaction of the following conditions:

Conditions:

- Order u/s 12A (a) read with section 12AA (1) (b) does not confer any write of Exemptions upon the applicant u/s 11 and or 13 of the income tax act, 1961. This exemptions from taxation will be available only after the Assessing Officer is satisfied about the genuineness of the activities promised or claimed to be carried in each Financial Year relevant to the assessment year and all the provision of law abutting thereupon.
  - The Trust/Society/Non Profit Company shall comply with the provision of Section 139A(1)(ii) and (iii) of the Act within one month of the date of this order to obtain a Permanent Account Number and shall communicate the PAN to this office.
  - The Trust/Society/Non Profit Company shall maintain Accounts regularly and shall get these audited in accordance with the provision of section 12A(b) of the Income Tax Act, 1961. Separate accounts in respect of each activity as specified in memorandum shall be maintained. A copy of such account shall be submitted to the Assessing Officer. A public notice of activities carried on/to be carried on and the target group(s) (intended beneficiaries) shall be duly displayed at the Register Designated Office of the Organisation.
  - Separate accounts in respect of profits and gains of business incidental to attainment of objects shall be maintained in compliance to Section 11(4A) of the Income Tax Act 1961.
  - All the Public Money so received including for Corpus or contribution shall be routed through a Bank Account and such Bank Account Number shall be communicated to this office.
  - No change in the Trust Deed / Memorandum of Association shall be effected without the approval of the jurisdiction High Court / Appropriate Authority Keeping in view of the decision of the Supreme Court in the case of Andhra Chamber of Commerce, it shall continue to serve the main object (of the Trust in future faithfully without any change).
  - No asset shall be transferred without the knowledge of the undersigned to anyone, including any Trust/Society/Non profit Company etc.
  - If later on it is found that the registration has been obtained fraudulently/Misrepresentation or suppression of any fact the Registration so granted is liable to be cancelled
7. This order is hereby passed u/s 12A read with Section 12AA of the Income Tax Act, 1961 and entered at Serial No. 1601 of the Register maintained in this office.

copy to

- The applicant as above
- The Assessing Officer T.C.I.-I
- The Income Tax Officer(E)



291  
(SUDHIA CHANDER)  
Director of Income Tax  
(Exemptions)  
New Delhi.

Director of Income Tax  
(Exemption) Mayap Bhawan  
New Delhi

Income Tax Officer (E)  
7th Floor

(A. S. JAIN)