



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

Name and Address of the Applicant	
SABRI HELPAGE PLOT NO 3803 NH 6 LAL BARI , HOWRAH 711403 ,West Bengal India	

PAN: AATCS9385A	Application No: CIT (EXEMPTION), KOLKATA/2019- 20/80G/10586	Approval No: CIT (EXEMPTION), KOLKATA/80G/2 019-20/A/10530	Order No: ITBA/EXM/S/80G/201 9-20/1019559189(1)	Date: 30/10/2019
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Order for approval under section 80G(5)(vi) of the Income Tax Act, 1961

- 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 16/09/2019.
- 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).
- The exemption is valid from assessment year 2020-21 till it is rescinded.
- 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.
- 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receipt issued to donor shall bear the number and date of this order till the time the approval is valid and is not withdrawn.



Note: If digitally signed, the date of digital signature may be taken as date of document.
INCOME TAX OFFICE, 10 B, MIDDLETON ROAD, KOLKATA, KOLKATA, West Bengal, 700071
Email: KOLKATA.CIT.EXMP@INCOMETAX.GOV.IN, Office Phone:03322292926

* The Notice/Letter/Order No. mentioned above may be treated as DIN for the purpose of procedure for issuance of Income Tax Notice prescribed by Circular No.19/2019 dt. 14 August 2019.

S. No	Conditions
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 the applicant trust/society/non profit company, established in India for charitable purpose, fulfills the conditions laid down in section 80G(5)(i),(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.

The trust/ society/ company is henceforth assessable with ITO(Exemption)/ Ward-1(3)/ Kolkata



MITHILESH KUMAR JHA
CIT (EXMPTION), KOLKATA

Copy to:

1. ITO(Exemption)/ Ward-1(3)/ Kolkata

MITHILESH KUMAR JHA
CIT (EXMPTION), KOLKATA

(In case the document is digitally signed please
refer Digital Signature at the bottom of the page)

This document is digitally signed

Signer: MITHILESH KUMAR JHA
Date: 30 October 2019 12:57
Location: DIRECTORATE, India

FORM NO. 10AC

(See rule 17A/11AA/2C)

Order for provisional approval

1	PAN	AATCS9385A
2	Name	SABRI HELPAGE
2a	Address	
	Flat/Door/Building	113
	Name of premises/Building/Village	
	Road/Street/Post Office	D. H. ROAD
	Area/Locality	KOLKATA
	Town/City/District	KOLKATA
	State	WEST BENGAL
	Country	INDIA
	Pin Code/Zip Code	700034
3	Document Identification Number	AATCS9385AF2019801
4	Application Number	344264371230421
5	Provisional Approval Number	AATCS9385AF20198
6	Section/sub-section/clause/sub-clause/proviso in which provisional approval is being granted	11-Clause (i) of first proviso to sub-section (5) of section 80G
7	Date of provisional approval	28-05-2021
8	Assessment year or years for which the trust or institution is provisionally approved	From AY 2022-23 to AY 2026-27
9	Order for provisional approval:	
	a. After considering the application of the applicant and the material available on record, the applicant is hereby granted provisional approval with effect from the assessment year mentioned at serial no 8 above subject to the conditions mentioned in row number 10.	
	b. The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961.	
	c. This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it is granted, if it is found that the applicant has obtained the provisional approval by fraud or misrepresentation of facts or it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.	
10	Conditions subject to which provisional approval is being granted	
	The provisional approval is granted subject to the following conditions:-	

a. 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 Office of the Jurisdictional Commissioner of Income Tax and to the Assessing Officer.	
b. Any change in the trustees or address of the applicant trust/society/non-profit company shall be intimated forthwith to Office of the Jurisdictional Commissioner of Income Tax and to the Assessing Officer.	
c. 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.	
d. Certificate of donation shall be issued to the donor in form no 10BE, as per the provisions of rule 18AB.	
e. No cess or fee or any other consideration shall be received in violation of section 2(15) of the Income Tax Act, 1961.	
f. 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.	
g. The approval granted through this order shall apply to the donations received only if the applicant trust/society/non profit company, established in India for charitable purpose, fulfills the conditions laid down in section 80G(5) of the Income Tax Act, 1961 and the religious expenditure does not exceed the limit specified in section 80G(5B) of the said Act.	
h. 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.	
i. The applicant shall comply with the provisions of the Income Tax Act, 1961 read with the Income Tax Rules, 1962.	
j. The approval and the Unique registration number has been instantly granted and if, at any point of time, it is noticed that form for approval has not been duly filled in by not providing, fully or partly, or by providing false or incorrect information or documents required to be provided under sub-rule (1) or (2) of rule 11AA or by not complying with the requirements of sub- rule (3) or (4) of the said rule, the approval and Unique Registration Number (URN), shall be cancelled and the approval and URN shall be deemed to have never been issued or granted.	
Name and Designation of the Approving Authority	Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed)

Signature Not Verified

Digitally signed by DS DIT (CPC)

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Date: 2021.05.29 17:06:53 IST