GOVERNMENT OF INDIA INCOME TAX DEPARTMENT OFFICE OF THE COMMISSIONER OF INCOME TAX, J&K. RAIL HEAD COMPLEX, PANAMA CHOWK, JAMMU. Fax. 0191-2474602 Tel No. 0191-2474601

No.CIT/J&K/ITO/TECH/JMU/05-06/ 1/68

Dated 24.05. 2006.

WheChairman, Disha India, 34/5, Anand Nagar, Bohri, Jammu.

D/Sir,

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To

Sub:- Exemption Under Section 80-G of the Income Tax in respect of Donation made- to Disha India, 34/5, Anand Nagar, Bohri, Jammu regarding-.

Please refer to your letter regarding the of grant of exemption under Income tax Act. 1961 in respect of donation made to section 80-G of the Disha India, 34/5, Anand Nagar, Bohri, Jammu

à It is certified that on the basis of facts, stated by you, the donations made to the said Institution/Trust/Society/Association qualify for exemption under section 80-G of the Income Tax Act. 1961.

This certificate shall hold good up to 31.03.2008 subject to your continuing 3. to satisfy the conditions as laid down in sub section (5) of the said Act.

NOTE:Receipts issued to the donors should bear the date of this order and should clearly state that this Certificate is valid upto31.03.2008.

Statements of accounts, receipts and expenditure should be submitted 4 annually to the Income Tax Officer, having territorial jurisdiction over the case.

If any further renewal is required, an application has to be made to the 5. the audited balance sheets and concerned Income tax Officer, together with tatement of accounts of receipts and expenditure for the last three years along with copies of three sets to this office within six months of the expiry of the present sanction

> (VIRENDRA SINGH) COMMISSIONER OF INCOME TAX J&K, JAMMU.

Copy to :-

Additional Commissioner of Income Tax Range, I, Jammu. 1.

Income Tax Officer, 1(1), Jammu. 2

Serf cestified.

DISHA-INDIA

(Rajesh Raina) Income Tax Officer, (Tech) O/O the Commissioner of Income Tax J&K Jammu.

FORM NO. 10AC

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

Order for approval

1	PAN	AAATD8267E	
2	Name	DISHA INDIA	
2a	Address		
	Flat/Door/Building	HOUSE NO 34	
	Name of premises/Building/Village	LANE 5 ANAND NAGAR	
	Road/Street/Post Office	Talab Tillo S.O	
	Area/Locality	Talab Tillo	
	Town/City/District	JAMMU	
	State	Jammu and Kashmir	
	Country	INDIA	
	Pin Code/Zip Code	180002	
3	Document Identification Number	AAATD8267EF2021501	
4	Application Number	374407160280821	
5	Unique Registration Number	AAATD8267EF20215	
6	Section/sub-section/clause/sub-clause/proviso in which approval is being granted	11-Clause (i) of first proviso to sub-section (5) of section 80G	
7	Date of approval	24-09-2021	
8	Assessment year or years for which the trust or institution is approved	From AY 2022-23 to AY 2026-27	
9	Order for approval: a. After considering the application of the applicant and the material available on record, the applicant is hereby granted 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 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 approval is being granted		
	The 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.		
	Any change in the trustees or address of the applicant trust/society/non-profit mpany shall be intimated forthwith to Office of the Jurisdictional Commissioner of come Tax and to the Assessing Officer.		
c. The applicant trust/society/non profit company shall maintain its account regularly and also get them audited as per the provisions of section $80G(5)$ 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 indirectly, for the purpose of the business and the donation received by it will not be used, directly or indirectly or indirectly or indirectly or indirectly. 		
	 i. The applicant shall comply with the provisions of the Income Tax Act, 1961 rewith the Income Tax Rules, 1962. j. The approval and the Unique registration number has been instantly granted and at any point of time, it is noticed that form for approval has not been duly filled in 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 a complying with the requirements of sub- rule (3) or (4) of the said rule, the approach 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)	