



GOVERNMENT OF INDIA
INCOMETAX DEPARTMENT
OFFICE OF THE COMMISSIONER OF INCOME TAX (EXEMPTIONS)
Aayakar Bhawan, Annexe III Floor, 121 M.G. Road, Chennai 600 034

URNNo.AANTS0198Q/05/15-16/T-0464/80G

Date: 04.10.2016

Name of the Trust /Society/
/Company/Institution : SRI CHATHURVEDHA VIDHYA GANAPATHI TRUST

Address : 26/8, GANAPATHI VILLA, RAMACHANDRA IYER
STREET, T.NAGAR, CHENNAI-600 017

PAN : AANTS0198Q

Date of Application : 06.05.2016

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

The aforesaid Trust /Society /Company/Institution has been registered u/s 12AA of Income Tax Act with effect from 01.04.2015 under URNo.AACTP6056D/05/15-16/T-0116. It is certified that donation made to SRI CHATHURVEDHA VIDHYA GANAPATHI TRUST at 26/8, GANAPATHI VILLA, RAMACHANDRA IYER STREET, T.NAGAR, CHENNAI-600 017 shall qualify for deduction u/s 80G(5)(vi) of the Income Tax Act, 1961 subject to the fulfillment of conditions laid down in clauses [i] to [v] of sub-section (5) of section 80G of the I.T Act, 1961.

- This approval shall be valid in perpetuity with effect from 06.05.2016 unless specifically withdrawn.
- The Return of Income along with the Income & Expenditure Account, Receipts and Payments Account and Balance Sheet should be submitted annually to the Income-tax Officer, Exemptions Ward -4, Chennai having jurisdiction over the case.
- No change in the Trust Deed/Memorandum of Association shall be effected without the prior approval of the undersigned i.e. Commissioner of Income Tax (Exemptions), Chennai.
- Every receipt issued to a donor shall bear the Unique Registration Number i.e. URNNo.AANTS0198Q/05/15-16/T-0464/80G and date of this order i.e. 04.10.2016.
- Under the provisions u/s 80G(5)(i)(a) the institution/fund registered u/s 12A, u/s 12AA(i)(b) or approved u/s 10(23C), 10(23C)(vi)(via), etc., shall have to maintain separate books of accounts in respect of any business activity carried on and shall intimate this office within one month about commencement of such activity.




Sd/-
(R.S.V.S. PAVAN KUMAR)
Commissioner of Income Tax
(Exemptions), Chennai

Copy to:

- The applicant
- Guard File
- The income Tax Officer, Exemptions Ward-4, Chennai

//Certified True Copy//


(PRASHANT BARATE)
Assistant Commissioner of Income-tax (Hqrs)
(Exemptions), Chennai

FORM NO. 10AC

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

Order for approval

1	PAN	AANTS0198Q
2	Name	SRI CHATHURVEDHA VIDHYAGANAPATHI TRUST
2a	Address	
	Flat/Door/Building	26/8 GANAPATHY VILLA
	Name of premises/Building/Village	RAMACHANDRA IYER STREET
	Road/Street/Post Office	Thygarayanagar H.O
	Area/Locality	Thyagaraya Nagar
	Town/City/District	CHENNAI
	State	Tamil Nadu
	Country	INDIA
	Pin Code/Zip Code	600017
3	Document Identification Number	AANTS0198QF2021501
4	Application Number	904301310100122
5	Unique Registration Number	AANTS0198QF20215
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	17-01-2022
8	Assessment year or years for which the trust or institution is approved	From AY 2022-23 to AY 2026-2027
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.
- 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)