GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
ITBA/EXM/F/EXM44/2024-25/1071222807(1)
CIT EXEMPTIONS CHANDIGARH

To, PUNJABI BIRADARI MAHA SANGTHAN Basement Sco-60 ,Gurgaon H.O Gurgaon GURGAON 122001 ,Haryana India	

PAN: **AAETP9081C**	Application No: **CIT EXEMPTIONS CHANDIGARH/2024-25/12AA/11343**	DIN & Notice No: **ITBA/EXM/F/EXM44/2024-25/1071222807(1)**	Date: **14/12/2024**

FORM NO. 10AD
(See rule 2C or 11AA or 17A)
Order for registration or approval or rejection or cancellation

1.	Permanent Account Number (PAN) of the applicant	**AAETP9081C**
2.	Name and address of the applicant	**PUNJABI BIRADARI MAHA SANGTHAN Basement Sco-60 , Gurgaon H.O Gurgaon , GURGAON 122001 Haryana, India**
3.	Document Identification Number	**ITBA/EXM/F/EXM44/2024-25/1071222807(1)**
4.	Application Number	**CIT EXEMPTIONS CHANDIGARH/2024-25/12AA/11343**
5.	Registration/Approval Number (Unique Registration Number)	**AAETP9081C24CD02**
6.	Section/sub-section/clause/sub-clause/proviso in which registration/approval is being granted	**Clause (ii) of 2nd proviso to Sec.80G(5)**
7.	Date of registration/approval/registration/cancellation	**14/12/2024**
8.	Assessment year or years for which the trust or institution is registered or approval	**2022-23 to 2026-27**
9.	Reasons of rejection/cancellation, in case if the application for registration/approval has been rejected or cancelled	**Not Applicable**
10.	Date of opportunity afforded to the applicant before such rejection or cancellation of application for registration/ approval	**Not Applicable**

11. Order for registration/approval:

a) After considering the application of the applicant and the material available on record, the applicant is hereby granted registration/approval for the assessment year(s), mentioned at serial no 8 above subject to the conditions mentioned in row number (12).
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c) This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with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.

12. Conditions subject to which registration/approval is being granted:

The approval is granted subject to the following conditions: -

As per annexure below.

13. Name and designation of the approving authority
JAISHREE SHARMA
CIT EXEMPTIONS CHANDIGARH

Annexure (mentioned in row-12 above)

1. The approval is being granted under Clause (ii) of 2nd proviso to Section 80G(5) of the Income Tax Act, 1961.
2. Any instance of the expenditure incurred in excess of 5% of the total income of the society for any financial year on religious purposes as envisaged therein in sub section 5B of section 80G of I.T. Act, 1961 would lead to withdrawal of the approval granted under this section.
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. Certificate of donation shall be issued to the donor in form no 10BE, as per the provisions of rule 18AB.
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) 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.

JAISHREE SHARMA
CIT EXEMPTIONS CHANDIGARH

Copy to:

1. The Addl./Joint Commissioner of Income Tax- RANGE-2, EXEMPTIONS, CHANDIGARH
2. Assessing Officer- WARD EXEMPTIONS, FARIDABAD
3.The applicant

JAISHREE SHARMA
CIT EXEMPTIONS CHANDIGARH

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

This document is digitally signed
Signer: JAISHREE SHARMA
Date: Saturday, December 14, 2024 2:01 PM
Location: DIRECTORATE, India