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

Name and Address of the Applicant PARA ASSOCIATION FOR RURAL DEVELOPMENT D.NO. 1-10-233/B SUB-REGISTER OFFICE ROAD ,ASHOK NAGAR, HYDERABAD - 500020 TELANGANA HYDERABAD 500020 ,Andhra Pradesh India	

PAN: **AABAP5420F**	Application No: **CIT(EXEMPTION), HYD/2018-19/12AA/10143**	Registration No: **CIT(EXEMPTION), HYD/12AA/2018-19/A/10376**	Order No: **ITBA/EXM/S/12AA/2018-19/1014617785(1)**	Date: **27/12/2018**

Order for registration under section 12AA of the Income Tax Act, 1961

I. An application in Form No. 10A seeking Registration u/s 12AA of the Income Tax Act, 1961 was filed on **22/06/2018**.

II. The trust/ society/ non profit company was constituted on **19/06/2004** by the trust deed/ memorandum of association/ instrument indicating its objects.

III. After considering the material available on record, the applicant trust/ society/ non profit company is hereby granted registration with salient activities as **Relief of the poor, Education, Yoga, Medical relief, Advancement of any other object of general public utility** and the provisions of sections 11 and 12 shall apply in the case from the **Assessment Year: 2019-20**.

S.No.	Conditions
1	As and when there is a move to amend or alter the objects/rules and regulations of the applicant, prior approval of the Commissioner shall be sought along with the draft of the amended deed and no such amendment shall be effected until and unless the approval is accorded.
2	In the event of dissolution, surplus and assets shall be given to an organization, which has similar objects and no part of the same will go directly or indirectly to anybody specified in section 13(3) of the Income Tax Act, 1961.
3	In case the trust/institution is converted into any form, merged into any other entity or dissolved in any previous year in terms of provisions of section 115TD, the applicant shall be liable to pay tax and interest in respect of accreted income within specified time as per provisions of section 115TD to 115TF of the Income Tax Act, 1961 unless the application for fresh registration under section 12AA for the said previous year is approved by the Commissioner.
4	The Trust/ Institution should quote the PAN in all its communications with the Department.
5	The registration u/s 12AA of the Income Tax Act, 1961 does not automatically confer any right on the donors to claim deduction u/s 80G.
6	Order u/s 12AA(1)(b) read with section 12A does not confer any right of exemption upon

S.No.	Conditions
	the applicant u/s 11 and 12 of Income Tax Act, 1961. Such exemption from taxation will be available only after the Assessing Officer is satisfied about the genuineness of the activities promised or claimed to be carried on in each Financial Year relevant to the Assessment Year and all the provisions of law acted upon. This will be further subject to provisions of section 2(15) of the Income Tax Act, 1961.
7	No change in terms of Trust Deed/ Memorandum of Association shall be effected without due procedure of law and its intimation shall be given immediately to this office. The registering authority reserves the right to consider whether any such alteration in objects would be consistent with the definition of "charitable purpose" under the Act and in conformity with the requirement of continuity of registration.
8	The Trust/ Society/ Non Profit Company shall maintain accounts regularly and shall get these accounts audited in accordance with the provisions of the section 12A(1)(b) of the Income Tax Act, 1961. Seperate accounts in respect of each activity as specified in Trust Deed/ Memorandum of Association shall be maintained. A copy of such account shall be submitted to the Assessing Officer. A public notice of the activities carried on/ to be carried on and the target group(s) (intented beneficiaries) shall be duly displyed at the Registered/ Designated Office of the Organisation.
9	The Trust/ Institution shall furnish a return of income every year within the time limit prescribed under the Income Tax Act, 1961.
10	Seperate accounts in respect of profits and gains of business incidental to attainment of objects shall be maintained in compliance to section 11(4A) of Income Tax Act, 1961.
11	The registered office or the principal place of activity of the applicant should not be transferred outside the jurisdiction of undersigned except with the prior approval.
12	No asset shall be transferred without the knowledge of undersigned to anyone, including to any Trust/ Society/ Non Profit Company etc.
13	The registration so granted is liable to be cancelled at any point of time if the registering authority is satisfied that activities of the Trust/ Institution/ Non Profit Company are not genuine or are not being carried out in accordance with the objects of the Trust/ Institution/ Non Profit Company.
14	If it is found later on that the registration has been obtained fraudulently by misrepresentation or suppression of any fact, the registration so granted is liable to be cancelled as per the provision u/s section 12AA(3) of the Act.
15	This certificate cannot be used as a basis for claiming non-deduction of tax at source in respect of investments etc. relating to the Trust/ Institution.
16	All the Public Money so received including for Corpus or any contribution shall be routed through a Bank Account whose number shall be communicated to this office.

आयकर आयुक्त (छूट) Commissioner of Income Tax (Exemptions) Hyd. हैदराबाद

Sd/-

DIPAK PANDURANG RIPOTE
CIT(EXEMPTION), HYD

साई प्रसाद बोनेपल्लि
SAI PRASAD BONEPALLI
आयकर अधिकारी (मु)(छुट)
Income Tax Officer (Hqrs.) (Exemptions)
हैदराबाद / Hyderabad.

Copy to:

1. The Addl./Joint Commissioner of Income Tax(EXEMPTIONS)-HYDERABAD
2. The Income Tax Officer(EXEMPTION)-WARD-3,HYDERABAD
3. The Applicant