

OFFICE OF THE DIRECTOR OF INCOME-TAX (EXEMPTION),
6th FLOOR, PIRAMAL CHAMBERS, PAREL, MUMBAI-400 012.

ORDER NO.DIT(E)/MC/80G/2264/2009-10

Name & Address of the Trust/
Institution/Association : **AARAV CHARITABLE TRUST,**
21, 2ND FLOOR, LAXMI NIWAS,
87, NAPEANSEA ROAD,
MUMBAI - 400 006.

PAN : AAB TA 9381 R

12-A Registration No. : TR/41381 dated 25.01.2008

Date of filing : 16.02.2009

Date of Order : 28.07.2009

CERTIFICATE UNDER SECTION 80-G OF THE I. T. ACT
(INITIAL/RENEWAL)

On verification of the facts stated before me/hearing before me I have come to the conclusion that this organisation has satisfied the conditions u/s.80-G of the I.T. Act, 1961. It shall henceforth satisfy the conditions u/s.80-G(5) as laid down below:

1. The Donee Institution shall forfeit this benefit provided under the law if any one of the conditions stated herein is not applied with/flouted/abused/whifled down or in any way violated.
2. This exemption is valid for the period from **01.04.2009 to 31.03.2012** and subject to the following conditions:

CONDITIONS :

- i. You shall mainain your Accounts regularly and also get them audited to comply with section 80-G(5)(iv) read with section 12A(b) of the I. T. Act.
- ii. Every receipt issued to a donor shall bear the number and date of this order and shall state the date upto which this certificate is valid i.e. Assessment Year **2012-2013**.
- iii. No change in the Deed of the Trust/Association shall be effected without due procedure of law i.e. by the order of the jurisdictional High Court and its intimation shall be given immediately to this office.
- iv. Under the provisions to section 80-G if you are registered u/s.12A, u/s.12AA(1)(b) or approved u/s.10(23), 10(23C)(vi)/(via), etc., shall have to maintain separate books of accounts in respect of any business activity carried on u/s.80-G(5)(i)(a) and shall intimate it within one month of commencement of such activity to this office.
- v. Under the provisions of section 80-G any donation received shall not be utilised for the purpose of any such business carried on whether directly/indirectly.
- vi. While issuing the certificate to the Donor the commitment made above should be honoured and it shall not be abused/used in any other purpose.
- vii. The institution shall ensure that no Non-Charitable purpose shall be served or sought to be served by the Trust/Society/Non-Profit Company as is informed in terms of Yogiraj Trust reported in 107 ITR 777 (SC).
- viii. It shall be ensured that at no time you shall utilised the institution or its funds for the benefits of any particular Religious community or caste prohibited u/s.80G(5)(iii).
- ix. This office and the Assessing Officer shall also be informed about the Managing Trustee/Manager of your Trust/Society/Non Profit Company and the place where the activities of the Trust/Institution are undertaken/likely to be undertaken to satisfy the claimed objects.
- x. In case Renewal is not sought from this office the manner in which the Assets shall be used/the purposed for which they shall be used shall be immediately informed to this office.
- xi. Religious expenditure should not exceed more than 5% of its total income.
- xii. The certificate u/s.80G of the I.T.Act 1961 does not automatically exempt the income of the Trust/Institution.



Copy to :

1. The applicant as above
2. Guard File, ITO(TECH)DIT

sd/-
(R. K. SINHA)
Director of Income Tax (Exemption),
Mumbai.

Manish
(C. MANISH)
Income Tax Officer (E)(Tech.)
For DIT(E), Mumbai.