

FORM NO. 10AC

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

Order for approval

1	PAN	AAATL9239N
2	Name	LEARNING SPACE FOUNDATION
2a	Address	
	Flat/Door/Building	H. NO. 443, AT POST KELTHAN
	Name of premises/Building/Village	VAJRESHWARI
	Road/Street/Post Office	KELTHAN
	Area/Locality	KELTHAN
	Town/City/District	PALGHAR
	State	Maharashtra
	Country	
	Pin Code/Zip Code	401302
3	Document Identification Number	AAATL9239NF2007501
4	Application Number	287817100130821
5	Unique Registration Number	AAATL9239NF20075
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	c. This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with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.
- 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)

Signature Not Verified

Digitally signed by
SIBICHEN K MATHEW
Date: 2021.09.24
00:25:16 IST



आयकर विभाग

आयकर आयुक्त कार्यालय-II ठाणे

वरदान बिं, नौवी मंजिल, वागळे हंस्टेट, एम.आर्.डी.सी., ठाणे - 400 604

स.ठाणे/आ.आ.-II/80 जी/220/2008-09/1872.

दिनांक : 05.09.2008

सेवा में

लनिंग स्पेस फाउंडेशन

श्रद्धा सबुरी निवास,

गणेशपुरी, भिवंडी,

जिला ठाणे 401 206

विषय : आयकर अधिनियम, 1961 की धारा 80-जी(5) के अधीन छूट प्रमाणपत्र का नवीकरण ।

संदर्भ : आपके दिनांक 19.03.2008 के आवेदन पत्र का संदर्भ ले ।

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आयकर अधिनियम, 1961 की धारा 80-जी के अंतर्गत लनिंग स्पेस फाउंडेशन, गणेशपुरी, भिवंडी लिखित निबर्तों में दी गई सीमाओं और शर्तों के अधीन दान दाताओं के पक्ष में छूट के लिए पात्र होंगे।

2. यह प्रमाणपत्र 01.04.2008 से 31.03.2011 तक की अवधि के लिए वैध रहेगा ।



SIL
(श्री. के दास शर्मा)
आयकर आयुक्त-II,
ठाणे

नोट :

01. कृपया नोट करें कि आपकी संस्था / व्यक्त कोई किसी व्यवसाय, व्यापार या वाणिज्य नहीं कर रही है जिससे उन्हें फीस या सेस या अन्य किसी रूप में राशि मिल रही हो या सेस या फीस इत्यादि के लिए किसी व्यापार वाणिज्य या व्यवसाय को सेवाएं प्रदान नहीं कर रही है । (उपबंध L 5 2(15) का संदर्भ ले)

02. दाताओं को जारी की गई रसीदों पर इस आदेश की संख्या और तारीख अंकित होनी चाहिए तथा यह भी स्पष्ट लिखा होना चाहिए कि वह प्रमाण पत्र किस अवधि के लिए वैध है ।

03. आय व व्यय के विवरण प्रत्येक वर्ष आयकर अधिकारी, बॉर्ड (2), कल्याण को प्रस्तुत किए जाएं व इसमें यदि कोई चूक होती है तो इसके परिणाम स्वरूप आपका प्रमाणपत्र वापिस ले लिया/नवीकरण कर नहीं दिया जाएगा।

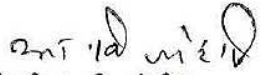
04. यदि आगे भी नवीकरण की आवश्यकता हो तो निर्धारित फॉर्म-10 जी में इस कार्यालय को आवेदन किया जाना चाहिए, जिसके साथ पिछले 3 वर्षों के लेखा विवरण व आयकर अधिनियम, 1961 की धारा 13(1)(ड) सी के तहत प्रमाणपत्र हो जिस पर ट्रस्टी के हस्ताक्षर हों व साथ में पिछले 3 वर्षों के दौरान रु. 500/- से अधिक का दान देने वाले दाताओं की सूची भी संलग्न हो, चालू प्रमाणपत्र की वैधता समाप्त होने से पहले इस कार्यालय में प्रस्तुत किया जाए।

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प्रतिलिपि

01. आयकर अधिकारी, बॉर्ड 1(2), कल्याण से निवेदन है कि वे बोर्ड के अनुदेश सं. 38 फॉ सं 20/8/91 दिनांक 18.01.69 में दिए अनुसार ट्रस्ट द्वारा जमा किए वार्षिक विवरण को सत्यापित करें व देखें कि वे अभी भी शर्तों को पूरा कर रहे हैं अथवा नहीं ।

02. अपर आयकर आयुक्त, रेंज - 1, कल्याण.


(श्रीमती ए. वी. जोशी)
आयकर अधिकारी (मु) (तकनीकी)
कृते आयकर आयुक्त-II, टाणे