

OFFICE OF THE  
COMMISSIONER OF INCOME TAX (EXEMPTION)  
R.No.616, Piramal chambers, 6<sup>th</sup> floor, Mumbai 400012.  
PH. No. 022-24120620/24112610

F. No. CIT (E)/ITO(E)(HQ)(TECH)/TRO(E)/80G/ /2018-19 Dated : 13/12/2018

PAN: NAKTN1464ED

3097-A

To,  
Nurturing Minds Charitable Trust  
8/E/64, Sonawala Bldg.  
Tardeo- Mumbai- 400007

Sir/Madam,

Sub: Application u/s 80G of the I.T. Act. 1961-reg

Ref: Your application dated 11/12/2018 for grant of certificate 80G.

Please refer to the above


I am directed by CIT(E), Mumbai to request you to kindly clarify and file following details/information:

1. A certified true copy of the Trust Deed/Memorandum of Association along with Rules & Regulations.
2. Copy of certificate of registration with charity Commissioner/Society/Registration of Companies etc.
3. Copy of certificate of registration u/s.12AA/10(23)(iv)/(v)/(vi)/35AC.
4. Certificate that provisions of section 11, 12 and 13 have not been violated for any of the previous year and clarify whether benefit of exemption u/s. 11 and 12 has been denied in any of the three immediate preceding assessment years.
5. Certificate that conditions of section 80G(5) have been satisfied.
6. Copies of acknowledgement for filing returns of income for the three immediate preceding assessment years along with all annexure attached thereof. In case no returns have been filed, reasons for not filing returns of income may be given. Copies of provisional P&I account & balance sheet for the period(s) may be filed on record.
7. Whether in the past three assessment years Form No. 10 showing exercise of options as per explanation 2 to section 11(1) or section 11(2) for accumulation of income have been filed. If so, please submit copies of the same along with copy of resolution passed by Board of Trustees/Governing Body an proof regarding filing of the same with Assessing Officer.
8. PAN of Trust & name/address/PAN and place of assessment of all the trustees with telephone numbers. If there is any change in the trustees, please furnish the details thereof. Also furnish a copy of the change report, if any.

9. Copy of last 80G certificate, if any, if 80G certificate is not renewed furnish a detailed note explaining the reasons as to why the 80G certificate has not been applied by the trust for the intermittent period.
10. Break up/list of donors (corpus & general) along with name/address, PAN & assessment details of the donors of Rs. 10,000/- and above for all the three immediately preceding assessment year. In case of corpus donations, kindly file direction letters from donors. In case of any foreign donations, copy of the certificate issued by the Home Ministry for foreign donations, if any, received alongwith a copy of the bank statement may be furnished alongwith returns filed with FCRA authorities.
11. Year wise detailed descriptive note on the charitable activities of the trust in preceding three year incorporating specific activities undertaken, physical area in which work done, number of persons benefited, amount spent etc. in case expenditure/payments on charitable objects exceeding Rs. 10,000/- has been made to any individual or institution, name, address, PAN, amount and purpose may be given. In case of donation to other trust, please file evidence (eg. Copy of receipt and 80G certificate alongwith the aforesaid details).
12. Copies of bank statements/passbook for last 3 years with narrative summary of entries above Rs. 50,000/-.
13. Details of addition to immovable properties exceeding Rs. 5 lakhs and TDS in respect thereof in the past three years.
14. To explain why approval shall not be denied, since the religious expenses exceeds 5% of the total income for the years ended on \_\_\_\_\_ in view of the provisions of section 80G(5) of the I.T. Act.
15. Brief note on charitable activities actually carried out during last 3 years with expenses incurred on such objects. In case no activities are carried out by the trust, then please explain in details as to why the application for 80G certificate should not be rejected. In case your application for certificate u/s 80G has been rejected in earlier year(s), then details thereof may be submitted alongwith a brief narrative note.
16. Details of donation received and paid during the last 3 years with name/address/PAN certificate to the extent that provisions of section 13 are not contravened in such payments/receipts.
17. Assessment details of donors alongwith confirmation in respect of donation received Rs. 50,000/- and above.

The above details may be furnished on ~~08/01/2019~~ 08/01/2019 at 2-45 P.M. failing which your application u/s 80G shall be treated as filed in this office without further reference to you and no further communication would be made in this matter.



  
**KISHOR JADHAV**  
 आयकर अधिकारी / Income Tax Officer  
 (ए.ए.)(मु.ए.)(अ.मु.ए.) / (Exemptions) (HQ) (Tech.)  
 आयकर अड्डा (ए.ए.)(मु.ए.) / CIT (Exemptions), Mumbai