



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
CIT EXEMPTIONS CHANDIGARH

To, ARYAMAN FOUNDATION H NO 14 D C/O NAVEEN VERMA , KITCHLU NAGAR LUDHIANA 141001 ,Punjab India	
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PAN: AASAA2692M	Application No: CIT EXEMPTIONS CHANDIGARH/2025- 26/12AA/10054	DIN & Notice No: ITBA/EXM/F/EXM43/2024 -25/1073549249(1)	Date: 21/02/2025
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Sir/ Madam/ M/s,

Subject: Proceeding u/s 80G(5)(iv)(B)

The hearing for the above noted application no. has been fixed on **10/03/2025** at **11:00 AM** in my office.

You are not required to attend personally. Filing of the reply/ documents on the portal or the mail would suffice.

Please refer to your application filed in Form 10AB for registration u/s 80G in this office. **Please note that this questionnaire is in nature of show cause whereby an opportunity is being provided to enable you to substantiate the nature and genuineness of charitable activities. In the absence of the submission of the details the application will be disposed of based on material available on record.**

2. With respect to the above, you are requested to please furnish the following documents/details **online through e-proceedings on e-filing portal** along with the supporting documents/evidence, point wise in the sequence, mentioned below:-

1. Please furnish a self-certified latest copy of registration/re-registration with Registrar of Companies or Registrar Societies or Registrar of Public Trusts is enclosed?

2. Please specify the date of formation of trust/society and furnish the self-certified copy of MoA/Trust Deed/ Registration Certificate i.e. document creating or establishing the applicant. Also furnish the proofs of the identities of the main / managing trustees/ directors/ president/ secretary of the institution. **If Trust**

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO:1,5th floor, C R BUILDING, HIMALAYA MARG, SECTOR 17 - E, CHANDIGARH, CHANDIGARH, Chandigarh (UT), 160017
Email: CHANDIGARH.CIT.EXMP@INCOMETAX.GOV.IN, Office Phone:01722544459

Note:- The website address of the e-filing portal has been changed from www.incometaxindiaefiling.gov.in to www.incometax.gov.in.
* DIN- Document identification No.

deed/MoA or any other document is in a language other than English/Hindi, please upload notarized copy of translation in English/Hindi.

3. Regarding commencement of activity:

- **Please specify the date of commencement of activities through documentary evidence.**
- **Please specify the place/s with complete address from where the charitable activities are carried out.**

4. Please quote the order no. of the last rejection/ approval order, if any and explain facts and circumstances of the case since the last rejection order. Also attach a copy of the same.

5. Please attach a certified copy of annual accounts since inception/ maximum during last three years beginning AY 2022-23, and provisional annual accounts for financial year ending 31.03.2025. Ledger accounts of major receipts/ expenditure may also be provided to prove the genuineness of activities done.

6. Copies of Income Tax Returns filed for last three years if applicable along with computation and Audit Report in Form No. 10B/10BB.

7. Please corroborate the expenditure shown in Income & Expenditure Account with the date-wise details of charitable activities and highlight the payments thereof in Bank account statement or Cash Book.

8. Whether the applicant is Registered under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010). If yes, furnish a self-certified copy of Registration under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010)?

9. Please furnish an affidavit / undertaking to the effect that the institution is complying with all the requirements of law as are material for the purpose of its objects as enumerated in the trust deed/MoA.

10. Please furnish an undertaking that there will be no infringement to the 1st proviso to Section 2(15) of the Income Tax Act, 1961. In this regard, please provide the following information:-

- **whether applicant intends to provide or provides all its services free of cost or charges any amount by whatever name called for its activities from beneficiary at cost or nominal margin. Please specify the amount justifying the same in the light of section 2(15). Please specify the clause No. of deed in this regard or any other documentary evidence.**

11. Whether any part of income of the institution enures, directly or indirectly, for the benefit of a person specified u/s 13(3) of the Income Tax Act, 1961.

12. Please specify whether the Society/Trust/Company established solely for charitable purpose or solely for religious purpose. Please note that a trust can be both religious and charitable only if established before 01.04.1962.

13. If any incidental activity in nature of trade, commerce, business or services is being carried out like providing hostels to its students, bus services, medical shop in hospital etc. please give the details of such activity and specify by giving a proper note that how this activity is incidental for attainment of which object and activity of trust. Please further state

a) Whether separate books of accounts are maintained for same.

b) If yes, furnish copy of the same.

c) If the separate books of accounts not maintained, that it being a specified violation, why application should not be rejected on this ground.

14. Please furnish date-wise details of charitable activities performed by Society/trust/company as per its objects after commencement of activities alongwith documentary evidences i.e. Photographs, newspaper cuttings etc. Also furnish the year-wise details of expenditure incurred to carry out these activities alongwith copy of bills/vouchers.

Sr. No.	Particulars of charitable activities	Date	Expenditure incurred (in Rs.)	Detail of Payments	Documentary evidence

15. Please furnish **legible** copies of bank account statements for F.Y. 2023-24 & 2024-25 and furnish the narration of debit and credit entries above Rs. 5000/-.

16. Please state, whether, you have been and are interested in carrying out religious activities or not. If yes, then please consider that any activity which is religious in nature cannot be considered as a charitable activity u/s 2(15) of the Act.

17. Further, if you are not carrying out any religious activity then please amend your Trust Deed/MOA accordingly. Also ensure that your 10AB Form does not mention religious in the objects or nature of activities.

N.B.:- Copy of the amended Trust deed may be submitted to this office in due course for necessary approval.

18. Please upload the following details in the prescribed format :

S.No.	Description	Yes/No.	If yes, specify Page No. of the MoA/Trust deed	If yes, specify Para No. of the MoA/Trust deed
1.	Whether deed contains Dissolution clause?			
2.	Whether deed contains investment clause?			
3.	Whether deed contains Irrevocability clause?			
4.	Whether deed contains utilization clause ?			
5.	Whether deed contains beneficiary clause?			

If replies of any/one/all of the above points are in “No” please upload the explanation regarding the same or file amended Trust Deed/MOA incorporating the requisite clauses.

The reply to above queries alongwith the supporting documents in support of your claim of being a charitable institution may be furnished **on or before 10.03.2025.**

Please also note that **Point-wise specific reply** on the above points shall be furnished on the e-filing portal or in case of any difficulty through e-mail at chandigarh.cit.exmp@incometax.gov.in mentioning your name and PAN in the subject.

It is also requested that only clear and legible copies of the documents/information shall be furnished.

Disclaimer:- This questionnaire should not be construed as acceptance/ validation of your application.

JAISHREE SHARMA
CIT EXEMPTIONS CHANDIGARH

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

