



OFFICE OF THE
DIRECTOR OF INCOME TAX (E),
3RD FLOOR, AAYKAR BHAWAN,
DISTT. CENTRE LAXMI NAGAR,
DELHI-110092

No. DIT(E)/2010-2011/S-4765/2349

DATED: 28/3/11

NAME & ADDRESS OF THE APPLICANT: SHRI CHATRAPATI SHIVAJI MAHARAJ
MEMORIAL NATIONAL COMMITTEE
CHATRAPATI SHIVAJI BHAWAN ,
B-14/A , QUTAB INSTITUTIONAL AREA,
NEW DELHI-110016

PAN:

ORDER OF REGISTRATION U/S 12AA, READ WITH SECTIONS 12A & 254 OF THE I.T. A.T, 1961

1. An application in Form No. 10A seeking Registration u/s 12A was filed on **24.07.2006**. This application was disposed of by the DIT(E) vide his order dated 04.01.2007 granting registration u/s 12A with effect from 01.04.2006. Subsequently the assessee filed another application dated 13.03.2007 requesting the DIT (E) to grant registration of the society. This application was rejected by the DIT (E) vide order dated 08.05.2007 for the reasons mentioned therein . Aggrieved by the order the assessee filed an appeal before the Income tax Appellate Tribunal Delhi . The Hon'ble ITAT vide its order dated 13.08.2010 restored the matter back to the file of the DIT (E) to examine the case of assessee for grant of registration u/s 12A from the date of creation , on merits, keeping in view the facts and circumstances of the case after affording the assessee the opportunity the being of heard .
2. Consequent to the said order of the tribunal the assessee was given sufficient opportunity of being heard and the case was discussed with the representative of the assessee CA. Rakesh kumar. After considering the assessee's written submissions and the verbal discussion with the representative CA, **the registration is granted u/s 12A with effect from 01.04.2005** as activity commenced from that year only , though it was set up much earlier on 03.10.1981.
3. The registration is granted subject to the following conditions :

Conditions:

- (i) Order u/s 12A (a) read with section 12AA (1) (b) does not confirm any right of exemption upon the applicant u/s 11, 12 and 13 of the 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 provision of law acted upon.
- (ii) The Trust/Society/Non Profit Company shall comply with the provision of Section 139A(1)(ii) and (iii) of the Act within one month of the date of this order to obtain a Permanent Account Number and shall communicate the PAN to this office.
- (iii) The Trust/ Society/Non Profit Company shall maintain a/cs regularly and shall get these audited in accordance with the provision of section 12A(b) of the Income Tax Act, 1961. Separate accounts in respect of each activity as specified in memorandum 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) (intended beneficiaries) shall be duly displayed at the Registered / Designated Office of the Organization.
- (iv) Separate accounts in respect of profits and gains of business incidental to attainment of objects shall be maintained in compliance to section 11(4A) of the Income Tax Act 1961.
- (v) All the Public Money so received including for Corpus or contribution shall be routed through a Bank Account and such Bank Account Number shall be communicated to this office.
- (vi) No change in the Trust Deed/ Memorandum of Association /instrument shall be effected without the approval of the jurisdictional High Court/ Appropriate Authority and it shall continue to serve the main object of the trust in future without any change.
- (vii) If later on it is found 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 provisions u/s section 12AA(3) of the act.
- (viii) No asset shall be transferred without the knowledge of the undersigned to anyone, including to any Trust/Society/Non profit Company etc.


- (ix) The registered office or the principal place of activity of the applicant should not be transferred outside the national capital territory, Delhi except with the prior approval of the DIT(E), Delhi.
- (x) No fee or any other consideration shall be received which comes under the provision to section 2(15) of the Income tax Act
- (xi) No fee will be charged from the beneficiaries .



Sd/-
आयकर निदेशक (छूट)
(P.V. Rao)
 Director of Income Tax (Exemption)
 New Delhi. दिल्ली-110 092

Copy to:

1. The applicant as above
2. The Addl. DIT(E), Range-II, Delhi
3. The Assessing Officer


 Asstt. Director of Income Tax (Hqrs.) (E)
(Virendra Sheoran)
 Asstt. Director of Income Tax (E) (Hqrs.)
 For Director of Income Tax, Delhi