

## GOVERNMENT OF INDIA MINISTRY OF FINANCE INCOME TAX DEPARTMENT CIT (EXMPTION), KOLKATA

## Name and Address of the Applicant

BELGHORIA TOUCH 1/154 ,JATIN DAS NAGAR BELGHORIA KOLKATA 700036 ,West Bengal India

PAN: AADAB0434F	Application No: CIT (EXMPTION), KOLKATA/2019- 20/12AA/10766	Registration No: CIT (EXMPTION), KOLKATA/12AA/ 2019-20/A/10327	Order No: ITBA/EXM/S/12 AA/2019- 20/1017508010(	Date: 22/08/2019
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## Order for registration under section 12AA of the Income Tax Act, 1961

- An application in Form No. 10A seeking Registration u/s 12AA of the Income Tax Act, 1961 was filed on 03/06/2019.
- II. The trust/ society/ non profit company was constituted on 13/01/2015 by the trust deed/ memorandum of association/instrument indicating its objects.
- III. After considering the material available on record, the applicant trust/ society/ non profit company is hereby granted registration with salient activities as Relief of the poor, Education, Medical relief, Advancement of any other object of general public utility and the provisions of sections 11 and 12 shall apply in the case from the Assessment Year: 2020-21.

S.No.	Conditions	
1	In case the trust/institution is converted into any form, merged into any other entity or dissolved in any previous year in terms of provisions of section 115TD, the applicant shall be liable to pay tax and interest in respect of accreted income within specified time as per provisions of section 115TD to 115TF of the Income Tax Act, 1961 unless the application for fresh registration under section 12AA for the said previous year is approved by the Commissioner.	
2	The registration so granted is liable to be cancelled at any point of time if the registering authority is satisfied that activities of the Trust/ Institution/ Non Profit Company are not genuine or are not being carried out in accordance with the objects of the Trust/ Institution/ Non Profit Company.	
3	Order u/s 12AA(1)(b) read with section 12A does not confer any right of exempt upon the applicant u/s 11 and 12 of Income Tax Act, 1961. Such exemption fr taxation will be available only after the Assessing Officer is satisfied about genuineness of the activities promised or claimed to be carried on in each Finant Year relevant to the Assessment Year and all the provisions of law acted upon. The content of the Assessment Year and all the provisions of law acted upon.	

