



GOVERNMENT OF INDIA
OFFICE OF THE COMMISSIONER OF INCOME TAX
KAMLA NEHRU MARG, RAMPUR GARDEN, CIVIL LINES,
BAREILLY

Phone No. (0581) - 2510793
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Name and address of the assessee	ISAR IBRAT FOUNDATION, Village Sukhan Khera, Post Bhatauli, Block Benhdar, Tehsil Sandila District Hardoi (U.P.) - 241126.
Date of order	05.09.2012

// ORDER U/S 12 AA OF THE I.T. ACT, 1961 //

On an application filed by "ISAR IBRAT FOUNDATION, Village Sukhan Khera, Post Bhatauli, Block Benhdar, Tehsil Sandila District Hardoi (U.P.) 241126 " and after examining the documents accompanying it and also causing such further inquiries to be made as were deemed necessary in this behalf and after being satisfied about the objects and genuineness of its activities registration is hereby granted to the aforesaid institution / trust as prayed subject to the conditions as mentioned below :-

A.	The Society shall apply its income or accumulate for application, wholly and exclusively to the objects of the Society for which it is established and in a case where more than fifteen percent of its income is accumulated , the period of the accumulation of the amount exceeding fifteen percent of its income shall in no case exceed five years.
B.	The Society shall not invest or deposit its funds (other than voluntary contributions received and maintained in form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment year mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of section 11 of the I.T.Act,1961 read with the provisions of section 11(2)(b) of the I.T.Act,1961.
C.	This approval shall not apply in relation to any income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the Society and separate books of accounts are maintained in respect of such business.
D.	Any anonymous donation referred to in Section 115 BBC of the I.T.Act,1961 on which tax is payable in accordance with the provisions of the said section shall be included in the total income of the Society / Trust
E.	The Society shall regularly file its return of income before the Income Tax Authority in accordance with the provisions of the I.T.Act,1961 along-with Income and expenditure Account, Balance-Sheet and Audit Report on prescribed form as per Income Tax Rules.
F.	In the event of dissolution of the society, its surplus and assets shall be given to an organization with similar objectives and no part of the same will go directly or indirectly to any of the beneficiaries of the



	Society or any body specified in Section 13(3) of the I.T.Act,1961.
G.	The amendments, if any made to the memorandum of association should be intimated to this office immediately.
H.	The permission granted to the society shall be withdrawn if it is subsequently found that :- (a) the activities of the Society :- (i) are not genuine or (ii) are not being carried out in accordance with all or any of the conditions subject to which it has been approved or. (b) the Society has obtained the approval by fraud or misrepresentation of facts.

2. The above application has been entered at Sl.No. 78 / 57 (2012-13) in the register for entry of application received under section 12 A(1) of the Income Tax Act, 1961. Since the application is received on 19.03.2012 the registration will be effective from 01.04.2012 and onward.

3. The above approval is given for the purpose of Section 12 AA of the I.T.Act, 1961 only and not for any other purpose.

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(RANANJAY SINGH),
COMMISSIONER OF INCOMETAX,
BAREILLY.

F.NO.CIT.BLY/ LDET.BLY / 78 /57/ 2012-13

Dated: 05.09.2012

Copy to the following for information:-

(1) The Applicant Trust /Society "ISAR IBRAT FOUNDATION, Village Sukhan Khera, Post Bhatauli, Block Benhdar, Tehsil Sandila District Hardoi (U.P.) - 241126."

(2) The Joint Commissioner of Income Tax , Range-Sitapur.

(3) The Income Tax Officer, Hardoi.



V. S.
(VRIJ VIR SINGH),
INCOMETAX OFFICER (Hq.)
O/O the Commissioner of Income Tax,
BAREILLY.