

#### **GOVERNMENT OF INDIA MINISTRY OF FINANCE INCOME TAX DEPARTMENT** ITBA/EXM/F/EXM44/2022-23/1049757006(1) **CIT EXEMPTION, PATNA**

To, TECHNOLOGY INNOVATION IN EXPLORATION & MINING FOUNDATION INDIAN INSTITUTE OF TECHNOLOGY (ISM), Indian School Of Mines S.O Dhanbad DHANBAD 826004 ,Jharkhand India

#### **FORM NO. 10AD** (See rule 2C or 11AA or 17A) Order for registration or approval or rejection or cancellation

1.	Permanent Account Number (PAN) of the applicant	AAICT1465H
2.	Name and address of the applicant	TECHNOLOGY INNOVATION IN EXPLORATION & MINING FOUNDATION INDIAN INSTITUTE OF TECHNOLOGY (ISM), Indian School Of Mines S.O Dhanbad, DHANBAD 826004 Jharkhand, India
3.	Document Identification Number	ITBA/EXM/F/EXM44/2022-23/1049757006(1)
4.	Application Number	CIT EXEMPTION, PATNA/2022-23/12AA/10442
5.	Registration/Approval Number (Unique Registration Number)	AAICT1465H22PT02
6.	Section/sub-section/clause/sub- clause/proviso in which registration/approval is being granted	80G(5)(iii)
7.	Date of registration/approval/registration/cancellati on	14/02/2023
8.	Assessment year or years for which the trust or institution is registered or approval	2022-23 to 2026-27
9.	Reasons of rejection/cancellation, in case if the application for registration/approval has been rejected or cancelled	Not Applicable
10.	Date of opportunity afforded to the applicant before such rejection or cancellation of application for registration/approval	Not Applicable

#### 11. Order for registration/approval:

- a) After considering the application of the applicant and the material available on record, the applicant is hereby granted registration/approval for the assessment year(s), mentioned at serial no 8 above subject to the conditions mentioned in row number (12).
- b) The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961.
- c) This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it is granted, if it is found that the applicant has obtained the approval by fraud or misrepresentation of facts or it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.

12. Conditions subject to which registration/approval is being granted:

The approval is granted subject to the following conditions: -

As per annexure below.

 Name and designation of the approving authority PRADIP KUMAR MAJUMDER CIT EXEMPTION, PATNA

## **Annexure (mentioned in row-12 above)**

## Conditions subject to which approval is being granted.

The approval is granted subject to the following conditions:-

- 1. No change in the deed of the applicant trust/society/non-profit company or any of its by-laws shall be affected without the due procedure of law and the approval of the Competent Authority as per provisions of law and its intimation shall be given immediately to Office of the Jurisdictional Commissioner of Income Tax and to the Assessing officer.
- 2. Any change in the trustees or address of the applicant trust/society/non-profit company shall be intimated forthwith to Office of the Jurisdictional Commissioner of Income Tax and to the Assessing Officer.
- 3. The applicant trust/society/non-profit company shall maintain its accounts regularly and also get them audited as per the provisions of section 80G(5)(iv) read with section 12A(1)(b)/10(23C) of the Income Tax Act, 1961.
- 4. Certificate of donation shall be issued to the donor in form no 10BE, as per the provisions of rule 18AB.
- 5. No cess or fee or any other consideration shall be received in violation of section 2(15) of the Income Tax Act, 1961.
- 6. The trust /society/non-profit company shall file the return of income of its trust/society/non-profit company as per the provisions of section 139(1)/(4A)/(4C) of the Income Tax Act, 1961.
- 7. The approval granted through this order shall apply to the donations received only if the applicant trust/society/non-profit company, established in India for charitable purpose, fulfils the conditions laid down in section 80G(5) of the Income Tax Act, 1961 and the religious expenditure does not exceed the limit specified in section 80G(5B) of the said Act.
- 8. If the applicant trust/society/non-profit company derives any income, being profit and gains of business, it shall maintain separate books of account in respect of such business as provided in section 80G(5)(i) of the Income Tax Act, 1961. Further, any donation received by the applicant shall not be used, directly or indirectly, for the purposes of such business and a certificate shall be issued to every person making a donation to the effect that the applicant maintains separate books of account in respect of the business and the donation received by it will not be used, directly or indirectly, for the purpose of business.
- 9. The applicant shall comply with the provisions of the Income Tax Act, 1961 read with the Income Tax Rules, 1962.

# PRADIP KUMAR MAJUMDER CIT EXEMPTION, PATNA

#### Copy to:

- 1. The Addl./Joint Commissioner of Income Tax- RANGE 1, DHANBAD
- 2. Assessing Officer- ITO WARD 1(1), DHANBAD
- 3. The applicant

