**GOVERNMENT OF INDIA**
**MINISTRY OF FINANCE**
**INCOME TAX DEPARTMENT**
**ITBA/EXM/F/EXM44/2023-24/1061822179(1)**
**CIT(Exemption), KOCHI**

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| To,<br>SHADE CHARITABLE TRUST<br>JNRA 72 MUTTATHARA VILLAGE<br>,KALLATTUMUKKU MANACAUD<br>THIRUVANANTHAPURAM 695009 ,Kerala<br>India | |

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| PAN:<br>**ABDTS0707L** | Application No:<br>**CIT(Exemption), KOCHI/2023-24/12AA/11124** | DIN & Notice No:<br>**ITBA/EXM/F/EXM44/2023-24/1061822179(1)** | Date:<br>**01/03/2024** |

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

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| 1. | Permanent Account Number (PAN) of the applicant | **ABDTS0707L** |
| 2. | Name and address of the applicant | **SHADE CHARITABLE TRUST<br>JNRA 72 MUTTATHARA VILLAGE ,<br>KALLATTUMUKKU MANACAUD ,<br>THIRUVANANTHAPURAM 695009<br>Kerala, India** |
| 3. | Document Identification Number | **ITBA/EXM/F/EXM44/2023-24/1061822179(1)** |
| 4. | Application Number | **CIT(Exemption), KOCHI/2023-24/12AA/11124** |
| 5. | Registration/Approval Number (Unique Registration Number) | **ABDTS0707L23KC01** |
| 6. | Section/sub-section/clause/sub-clause/proviso in which registration/approval is being granted | **12AB(1)(b)** |
| 7. | Date of registration/approval/registration/cancellation | **01/03/2024** |
| 8. | Assessment year or years for which the trust or institution is registered or approval | **2024-25 to 2028-29** |
| 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c) This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with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.**

13. Name and designation of the approving authority
SHANKAR PRASAD KENCHAPPA
CIT(Exemption), KOCHI

सत्यमेव जयते
कोप मूलो दण्ड
INCOME TAX DEPARTMENT

# Annexure (mentioned in row-12 above)

a.The Trust/Society/Institution is registered as **Charitable** Trust/Society/Institution.

b. Any Income derived from property held under Trust, wholly or in part for charitable or religious purpose shall not be applied other than for the objects of the trust or institution

c.The trust or institution shall not have income from profits and gains of business which is not incidental to the attainment of its objectives.

d. The trust or institution shall not apply any part of its income from the property held under a trust or private religious purpose which does not ensure for the benefit of the public.

e. The trust or institution established for charitable purpose created or established after the commencement of this Act shall not apply any part of its income for the benefit of any particular religious community or caste.

f. The trust or institution shall comply with the requirement of any other law as referred to in item ((B) of sub-clause (b) of sub-section (1) of section 12AB of the Income-tax act, 1961

g. The registration u/s 12AB of the Income tax Act, 1961 does not automatically confer any right on the donors to claim deduction u/s 80G of the Income tax act, 1961.

h. As and when there is a move to amend or alter the objects/rules and regulations ofthe applicant, prior approval of the Commissioner of Income Tax shall be soughtalong with the draft of the amended deed and no such amendment shall be effecteduntil and unless the approval is accorded.

i. In the event of dissolution, surplus and assets shall be given to an organization,which has similar objects and no part of the same will go directly or indirectly toanybody specified in section 13(3) of the Income Tax Act, 1961.

j. In case the trust/institution is converted into any form, merged into any other entityor dissolved in any previous year in terms of provisions of section 115TD, theapplicant 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 12AB for the said previous year is granted by the Commissioner.

k. The Trust/ Institution should quote the PAN in all its communications with the Department.

l. Order u/s 12AB read with section 12A does not confer any right of exemption upon the applicant u/s 11 and 12 of 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 provisions of law acted upon. This will be further subject to provisions of section 2(15) of the Income Tax Act, 1961.

m. No change in terms of Trust Deed/ Memorandum of Association shall be effected without due procedure of law and its intimation shall be given immediately to Office of the Jurisdictional Commissioner of Income Tax. The registering authority reserves the right to consider whether any such alteration in objects would be consistent with the definition of "charitable purpose" under the Act and in conformity with the requirement of continuity of registration.

n. The Trust/ Society/ Non Profit Company shall maintain accounts regularly and shall get these accounts audited in accordance with the provisions of the section12A(1)(b) of the Income Tax Act, 1961. Separate accounts in respect of each activity as specified in Trust Deed/ Memorandum of Association 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 Organisation.

o. The Trust/ Institution shall furnish a return of income every year within the time limit prescribed under the Income Tax Act, 1961.

p. 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 Income Tax Act, 1961.

q. The registered office or the principal place of activity of the applicant should not be transferred outside the jurisdiction of Jurisdictional Commissioner of Income Tax except with the prior approval.

r. No asset shall be transferred without the knowledge of Jurisdictional Commissioner of Income Tax to anyone, including to any Trust/ Society/ Non Profit Company etc.

s. 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.

t. If it is found later on 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 the provision u/s section 12AB(4) of the Act.

u. This certificate cannot be used as a basis for claiming non-deduction of tax at source in respect of investments etc. relating to the Trust/ Institution.

v. All the Public Money so received including for Corpus or any contribution shall be routed through a Bank Account whose number shall be communicated to Office of the Jurisdictional Commissioner of Income Tax.

w. The applicant shall comply with the provisions of the Income Tax Act, 1961 read with the Income Tax Rules, 1962.

x. Registration is subject tocancellation, if any specified violation by the Trust is found to be committed as mentioned in Explanation to sub-section (4) of Section 12AB of the Income tax Act 1961.

SHANKAR PRASAD KENCHAPPA
CIT(Exemption), KOCHI

**Copy to:**

1. The Addl./Joint Commissioner of Income Tax- EXEMPTION RANGE, TVM
2. Assessing Officer- EXEMPTION WARD, TVM
3.The applicant

SHANKAR PRASAD KENCHAPPA
CIT(Exemption), KOCHI

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

This document is digitally signed

Signer: SHANKAR PRASAD KENCHAPPA
Date: Friday, March 15, 2024 1:59 PM
Location: DIRECTORATE, India