**GOVERNMENT OF INDIA**
**MINISTRY OF FINANCE**
**INCOME TAX DEPARTMENT**
**ITBA/EXM/F/EXM44/2025-26/1077876825(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/2024-25/12AA/12794** | DIN & Notice No:<br>**ITBA/EXM/F/EXM44/2025-26/1077876825(1)** | Date:<br>**26/06/2025** |

**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** |
| 2A. | Nature of activities | **Charitable** |
| 3. | Document Identification Number | **ITBA/EXM/F/EXM44/2025-26/1077876825(1)** |
| 4. | Application Number | **CIT(Exemption), KOCHI/2024-25/12AA/12794** |
| 5. | Registration/Approval Number (Unique Registration Number) | **ABDTS0707L24KC01** |
| 6. | Section/sub-section/clause/sub-clause/proviso in which registration/approval is being granted | **Clause (ii) of 2nd proviso to Sec.80G(5)** |
| 7. | Date of registration/approval/registration/cancellation | **26/06/2025** |
| 8. | Assessment year or years for which the trust or institution is registered or approval | **2025-26 to 2034-35** |
| 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c) This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with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)**

1. No change in the deed of the of the applicant trust/ society/non profit company or any of its bye-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. The trust/society/ non profitinsitution shall file a statement of donations in Form 10BD as per the provisions of Rule 18AB.
5. Certificate of donation shall be issued to the donor in form no 10BE, as per the provisions of rule 18AB
6. No cess or fee or any other consideration shall be received in violation of section 2(15) of the Income Tax Act, 1961.
7. 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)(4AC) of the Income tax Act, 1961.
8. 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 Income tax Act.
9. If the applicant trust/ society/non profit company derives any income, being profits and gains of business, it shall maintain separate books of accounts 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 accounts in respect of the business and the donation received by it will not be used, directly or indirectly, for the purpose of the business.

10. The applicant shall comply with the provisions of the Income tax Act, 1961 read with the Income tax Rules 1962.
11. The approval and the Unique registration number has been granted and if at any point of time, it is noticed that form for approval has not been duly filled in by not providing fully or partly , or by providing false or incorrect information or documents required to be provided under sub-rule(1) or (20 11AA or by not complying with the requirements of sub-rule(3) or (4) of the said rule, the approval and Unique Registration Number (URN) shall be cancelled and the approval and URN shall be deemed to have never been issued or granted.

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 PR[illegible]AD KENCHAPPA
Date: Thursday, Jun[illegible]6, 2025 7:44 PM
Location: DIRECTR[illegible]ATE, India