



Government of India
Income Tax Department
Office of the Commissioner of Income Tax (Exemptions),
C.R. Building, 5th Floor, Sector 17-E, Chandigarh-160017

F.No.CIT(E)/Chd/12AA/AAEAT5344D /2016-17/3538

Dated: 20.08.2016

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|--------------------------|---|--|
| 1. Name of the Applicant | : | Toddlers Transformation Rural Educational Society, |
| 2. Address | : | H.No. 3067, Block-K, Devinder Vihar, Sector-56, Gurgaon,
Haryana. |
| 3. PAN | : | AAEAT5344D |
| 4. Date of Application | : | 08.02.2016 |
| 5. Date of Order | : | 20.08.2016 |

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

An application in form 10A was filed by the applicant on 08.02.2016 for grant for registration u/s 12AA of the Income Tax Act, 1961.

2. The applicant society has furnished the copy of the deed duly certified. It was examined with reference to objects of the society and genuineness of charitable activities.
3. Registration u/s 12AA is hereby granted to the applicant as a "charitable society" on, *inter alia*, the following conditions:-
 - (i) If there is any change in the rules and bylaws of the society, the same may be intimated to this office immediately.
 - (ii) The society will not engage in any of the activities which are not covered u/s 2 (15) of I. T. Act, 1961.
 - (iii) The society will have to necessarily file the return of income u/s 139(4A) of I.T. Act before the due date in Form No. ITR 7 alongwith the audit report.
4. If it comes to the notice at any stage that the society does not fulfill the conditions mentioned above or satisfies conditions contained in section 12AA(3), the approval granted through this order will be withdrawn as per the provision of the I.T. Act. 1961.
5. The society shall apply atleast 85% of the income derived from the property held by the society for charitable purpose during that year as per the condition laid down u/s 11(1) of I.T. Act.
6. The society shall inform the concerned Assessing Officer in writing in Form No.10 before the due date for filing of Income Tax Return in case 85% of the income derived from the property held by the society during that year was not applied for charitable purpose as per the condition laid down u/s 11(2) of I.T. Act.

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7. The society will invest its surplus as per the conditions laid down u/s 11 (5) of I.T. Act.
8. The society will have to fulfill the FCRA requirements if any foreign donation is received by the society. The registration is liable to be cancelled at any point of time if it is found that FCRA requirements have been flouted.
9. It is emphasized that the registration under section 12AA doesn't preclude the applicant assessee from adhering to the basic requirements inherent in the related provisions of the Act. These requirements, it is reiterated, shall include *inter alia* filing of audit reports, adherence to the norms of utilization of income for the intended charitable purposes etc. This certificate does not give any exemptions to the society from Income Tax automatically. The Assessing Officer will examine the conditions for exemptions u/s 11, 12,12A (b) & 13 of the Act at the time of assessments.
10. The application was filed in financial year 2015-16 and as such the registration u/s 12AA will be applicable for assessment year 2016-17 and onwards until withdrawn by CIT (Exemptions), Chandigarh.

The registration u/s 12AA has been entered at Serial No. 12A/ AAEAT5344D / 775 of the register of approval maintained in this office.

(Amaresh Singh)
Commissioner of Income Tax (Exemptions),
Chandigarh

Copy to:-

1. ✓ Toddlers Transformation Rural Educational Society, H.No. 3067, Block-K, Devinder Vihar, Sector-56, Gurgaon, Haryana.
2. The Joint Commissioner of Income Tax (Exemptions), Range-2, Chandigarh.
3. The Income Tax Officer (Exemptions), Faridabad.

(Davinder K. Wadhwa)
Income Tax Officer (HQ)
Chandigarh