

# कार्यालय निदेशक, प्रारंभिक शिक्षा, बीकानेर

क्रमांक:-शिविरा/प्रारं/शैक्षिक/जी/4146/एसएमसी/2016-17/7

दिनांक:- 27/12/16

उपनिदेशक,  
प्रारंभिक शिक्षा (समस्त)  
जिला शिक्षा अधिकारी  
प्रारम्भिक शिक्षा(समस्त)

विषय:- विद्यालय प्रबन्ध समिति(एसएमसी) को प्राप्त सहयोग राशि को आयकर अधिनियम,1961 की धारा 80 जी के तहत छूट प्राप्त करने हेतु आयकर विभाग में पंजीयन कराने बाबत।  
प्रसंग:- शासन का पत्रांक: प.21(16)प्राशि/आयो/एस.एम.सी./2016 पार्ट जयपुर  
दिनांक: 01.12.16 एवं इस कार्यालय के समसंख्यक पत्र दिनांक 04.11.2016

उपर्युक्त प्रासंगिक विषयान्तर्गत लेख है कि सभी राजकीय प्राथमिक/रा.उ.प्राथमिक विद्यालयों में विद्यालय प्रबन्ध समिति (SMC) गठित कर सहकारी समिति अधिनियम,1958 के अन्तर्गत पंजीयन कराने के निर्देशों की पालना में संभाग में समस्त राजकीय प्राथमिक/रा.उ.प्राथमिक विद्यालयों में उक्त समितियों का गठन एवं पंजीयन हो चुका है। विद्यालयों के विकास हेतु दानदाताओं एवं अन्य संस्थाओं से चन्दा आदि प्राप्त किया जाता है। इस दान राशि पर आयकर अधिनियम,1961 की धारा 80 जी के तहत छूट प्राप्त करने हेतु सभी विद्यालय विकास समितियों का आयकर अधिनियम की धारा 80 जी के तहत आयकर विभाग में पंजीयन करवाया जाना आवश्यक है। इस हेतु आयकर विभाग द्वारा जारी दिशा-निर्देश की प्रति परिशिष्ट-A, स्थाई खाता संख्या (PAN) जारी करने हेतु आवेदन पत्र फार्म संख्या 49 A परिशिष्ट-B, फॉर्म संख्या 10 A application for registration of charitable or religious trust or institution under section 12 A(a) of the income tax Act, 1961- Annexure- C, Form No. 10 G-application for grant of approval or continuance there of to institution or fund under section 80 G(5) (vi) of the income Tax Act, 1961 Annexure-D संलग्न है।

विद्यालय प्रबन्ध समिति (SMC) को आयकर अधिनियम,1961 की धारा 80 जी (5)(6) के अन्तर्गत छूट प्राप्त करने हेतु सेक्शन 12 ए के अन्तर्गत आयकर विभाग में पंजीयन करवाने हेतु निम्नानुसार आवश्यक कार्यवाही की जानी है:-

- 1- जिन विद्यालयों में विद्यालय प्रबन्ध समिति (SMC) का सहकारिता विभाग में पंजीयन नहीं हुआ है तो उन विद्यालयों में तत्काल समिति का पंजीयन सहकारिता विभाग में करवाया जावे।
- 2- विद्यालय प्रबन्ध समिति (SMC) को आयकर अधिनियम,1961 की धारा 80 जी (5)(6) के अन्तर्गत छूट प्राप्त करने हेतु सेक्शन 12 ए के अन्तर्गत सभी विद्यालय प्रबन्ध समिति (SMC) का पंजीयन आयकर विभाग में करावे।
- 3- सभी विद्यालयों में विद्यालय प्रबन्ध समिति (SMC) की कार्यकारिणी समिति के किसी एक पदाधिकारी को निम्नानुसार कार्य करने हेतु अधिकृत किया जावे:-
  - अ. विद्यालय प्रबन्ध समिति (SMC) विकास कोष हेतु समिति का बैंक खाता खुलवाने हेतु।
  - ब. आयकर कार्यालय में पैन (PAN) कार्ड आवेदन प्रस्तुत करने हेतु।
  - स. विद्यालय प्रबन्ध समिति (SMC) को आयकर अधिनियम,1961 की धारा 80 जी (5)(6) के अन्तर्गत छूट प्राप्त करने हेतु सेक्शन 12 ए के अन्तर्गत सभी विद्यालय प्रबन्ध समिति (SMC) का पंजीयन आयकर विभाग में 80 जी में छूट बाबत आयुक्त(छूट), आयकर कार्यालय,जयपुर में आवेदन प्रस्तुत करने हेतु।

विद्यालयों में विद्यालय प्रबंधन समितियां का पंजीयन करवाया जा चुका हो तो विद्यालयों के विकास हेतु समिति के माध्यम से दानदाताओं/भामाशाओं से सहायता /सहयोग राशि प्राप्त की जा सकती है । उपरोक्तानुसार सभी राजकीय विद्यालयों में कार्यवाही करवाना सुनिश्चित करें एवं कार्य की प्रगति से निदेशालय को प्रति माह की 05 तारीख तक निम्न प्रारूप में प्रगति रिपोर्ट आवश्यक रूप से प्रेषित किया जाना सुनिश्चित करें:-

1/2

क. सं.	जिला	कुल राप्रा/राउप्रा विद्यालयों की संख्या	ऐसे राप्रा/राउप्रा विद्यालयों की संख्या जिनमें निर्देशानुसार उक्त कार्य हेत एक पदाधिकारी की नियुक्ति कर दी गई है	ऐसे राप्रा/राउप्रा विद्यालयों की संख्या जिन्होंने आयकर विभाग में पेनकार्ड हेतु आवेदन कर दिया है अथवा पेन नं. प्राप्त कर लिए हैं	ऐसे राप्रा/राउप्रा विद्यालयों की संख्या SMC के आयकर अधिनियम,1961 की धारा 80 जी (5)(6) के अन्तर्गत छूट प्राप्त करने हेतु सैक्शन 12 ए के अन्तर्गत 80 जी के तहत छूट बाबत आयुक्त(छूट), आयकर कार्यालय ,जयपुर में आवेदन प्रस्तुत कर दिया गया है
1	2	3	4	5	6

संलग्न:- उपरोक्तानुसार

  
निदेशक

प्रारंभिक शिक्षा, राजस्थान,  
बीकानेर

क्रमांक:-शिविरा/प्रारं/शैक्षिक/जी/4146/एसएमसी/2016-17/

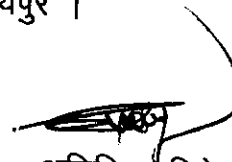
प्रतिलिपि:-2- निजी सचिव, शासन सचिव, स्कूल शिक्षा विभाग, जयपुर।

3- संयुक्त शासन सचिव, प्रारंभिक शिक्षा(आयोजना) विभाग, जयपुर ।

4- आयुक्त, राजस्थान प्रारंभिक शिक्षा परिषद, जयपुर ।

7- रक्षित पत्रावली।

दिनांक:-



अतिरिक्त निदेशक  
प्रारंभिक शिक्षा, राजस्थान,  
बीकानेर

2/2

② श्री ३३०

राजस्थान सरकार  
प्रारम्भिक शिक्षा(आयोजना)

क्रमांक प.21(16) प्राशि/आयो./2016

14/12  
जयपुर दिनांक 01/12/2016

1. निदेशक,  
माध्यमिक शिक्षा  
राजस्थान, बीकानेर।

2. निदेशक,  
प्रारम्भिक शिक्षा  
राजस्थान, बीकानेर।

विषय :- कक्षा 1 से 8 के विद्यार्थियों के अभिभावकों / जनसमुदाय द्वारा स्वैच्छा से देय राशि विद्यालय विकास निधि के रूप प्राप्त किये जाने एवं विद्यालय प्रबन्ध समिति (SMC) तथा विद्यालय विकास एवं प्रबन्ध समिति (SDMC) को प्राप्त सहयोग राशि को आयकर अधिनियम 80 जी के तहत आयकर में छूट प्राप्त करने हेतु आयकर विभाग में पंजीयन कराने के संबंध में।

संदर्भ:- इस विभाग का समसंख्यक पत्र दिनांक 19.10.2016 एवं परिपत्र दिनांक 22.11.2016

महोदय,

उपरोक्त विषयान्तर्गत लेख है कि राजकीय विद्यालयों के संचालन को ओर बेहतर बनाने के लिए विद्यार्थियों के अभिभावकों / जनसमुदाय की सक्रिय भागीदारी सुनिश्चित करने हेतु कक्षा 1 से 8 के विद्यार्थियों के अभिभावकों / जनसमुदाय से स्वैच्छा से देय राशि विद्यालय विकास निधि के रूप प्राप्त करने हेतु इस विभाग द्वारा संदर्भित परिपत्र दिनांक 22.11.2016 (संलग्न) जारी किया गया है। इस की पालना सुनिश्चित करने हेतु सभी शिक्षा उप निदेशकों प्रारम्भिक / माध्यमिक एवं जिला शिक्षा अधिकारियों प्रारम्भिक / माध्यमिक शिक्षा को निर्देशित करावे।

संदर्भित पत्र दिनांक 19.10.2016(संलग्न) के द्वारा विद्यालय प्रबन्ध समिति (SMC) तथा विद्यालय विकास एवं प्रबन्ध समिति (SDMC) को प्राप्त सहयोग राशि को आयकर अधिनियम 80 जी के तहत आयकर में छूट प्राप्त करने हेतु आयकर विभाग में पंजीयन कराने के संबंध में आप को लिखा गया था। अतः इस की भी पालना सुनिश्चित करने के लिए हेतु सभी शिक्षा उप निदेशकों प्रारम्भिक / माध्यमिक एवं जिला शिक्षा अधिकारियों प्रारम्भिक / माध्यमिक शिक्षा को निर्देशित करावे।

कृपया पत्र को सर्वोच्च प्राथमिकता प्रदान करावे।

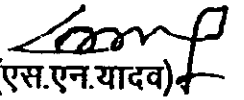
1. संलग्न उपरोक्तानुसार

भवदीय  
(एन.एल.जवरिया)  
शासन उप सचिव

प्रतिलिपि :- निम्न को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित है :-

1. निजी सचिव, शासन सचिव, स्कूल शिक्षा विभाग।
2. परियोजना निदेशक, राजस्थान माध्यमिक शिक्षा परिषद, जयपुर।

3. आयुक्त, राजस्थान प्रारम्भिक शिक्षा परिषद, जयपुर।
4. समस्त शिक्षा उप निदेशक माध्यमिक / प्रारम्भिक शिक्षा।
5. समस्त जिला शिक्षा अधिकारी माध्यमिक / प्रारम्भिक शिक्षा।
6. शासन उप सचिव, प्रथम शिक्षा ग्रुप-1 विभाग।
7. रक्षित पत्रावली।

  
(एस.एन.यादव)  
अनुसंधान अधिकारी

राजस्थान सरकार  
प्रारम्भिक शिक्षा (आयोजना) विभाग

क्रमांक: 21(16)प्राशि/आयो/2016

जयपुर, दिनांक: 22-11-2016

परिपत्र

प्रारम्भिक शिक्षा के राजकीय विद्यालयों के संचालन को और बेहतर बनाने के लिए विद्यार्थियों के अभिभावकों/जनसमुदाय की सक्रिय भागीदारी सुनिश्चित करने हेतु विद्यालय प्रबंधन समिति (SMC)/विद्यालय विकास एवं प्रबंधन समिति (SDMC) द्वारा कक्षा 1 से 8 के विद्यार्थियों के अभिभावकों/जनसमुदाय से स्वैच्छा से देय राशि विद्यालय विकास निधि के रूप में प्राप्त की जायेगी। अभिभावकों/जनसमुदाय द्वारा स्वैच्छा से विद्यालय विकास निधि के रूप में दी गयी राशि का लेखा-जोखा विद्यालय प्रबंधन समिति (SMC)/विद्यालय विकास एवं प्रबंधन समिति (SDMC) के कोष में रखा जायेगा।

विद्यालय विकास निधि का उपयोग विद्यालयों में आधारभूत संरचनाओं के विकास एवं विद्यालय संचालन से संबंधित कार्य यथा- पानी-विजली के दिल का भुगतान, विद्यालय की साफ-सफाई, विद्यार्थियों के अध्ययन-अध्यापन के लिए श्यामपट्ट, चॉक, डस्टर, स्टेशनरी एवं शिक्षण अधिगम सामग्री (ILM) आदि हेतु विद्यालय प्रबंधन समिति (SMC)/विद्यालय प्रबंधन एवं विकास समिति (SDMC) के प्रस्तावानुसार किया जा सकेगा। विद्यालय विकास निधि के अतिरिक्त विद्यालय को राज्य सरकार द्वारा प्रदत्त राशि/अन्य स्रोत से प्राप्त राशि का लेखा-जोखा भी पूर्ववत् विद्यालय प्रबंधन समिति (SMC)/विद्यालय प्रबंधन एवं विकास समिति (SDMC) के कोष में ही संचारित किया जायेगा।

(सुनील कुमार शर्मा)  
संयुक्त शासन सचिव

प्रतिलिपि निम्न को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित है:-

1. निजी सचिव, सचिव, मुख्यमंत्री, राजस्थान।
2. विशिष्ट सहायक, माननीय शिक्षा राज्यमंत्री (स्वतन्त्र प्रभार)।
3. निजी सचिव, शासन सचिव, स्कूल शिक्षा विभाग।
4. निजी सचिव, विशिष्ट शासन सचिव, स्कूल शिक्षा विभाग।
5. आयुक्त, राजस्थान प्रारम्भिक शिक्षा परिषद्, जयपुर।
6. निदेशक, राजस्थान माध्यमिक शिक्षा परिषद्, जयपुर।
7. निदेशक, माध्यमिक शिक्षा राजस्थान, बीकानेर।
8. निदेशक, प्रारम्भिक शिक्षा राजस्थान, बीकानेर।
9. संयुक्त शासन सचिव, प्रारम्भिक शिक्षा (आयोजना), शिक्षा (गुप-2), उप शासन सचिव, प्रारम्भिक शिक्षा, शिक्षा (गुप-1), शिक्षा (गुप-6) विभाग।
10. समस्त संभाग शिक्षा उपनिदेशक, माध्यमिक/प्रारम्भिक शिक्षा.....।
11. समस्त जिला शिक्षा अधिकारी, माध्यमिक/प्रारम्भिक शिक्षा.....।

संयुक्त शासन सचिव

राजस्थान सरकार  
प्रारम्भिक शिक्षा (आयोजना) विभाग

क्रमांक: प. 21(16)प्राशि/आयो/एसएससी/2016 पार्ट जयपुर, दिनांक: 19.10.2016

1. निदेशक,  
माध्यमिक शिक्षा, राजस्थान, बीकानेर
2. निदेशक,  
प्रारम्भिक शिक्षा, राजस्थान, बीकानेर

विषय:- विद्यालय प्रबंधन समिति (SMC) तथा विद्यालय विकास एवं प्रबंधन समिति (SDMC) को प्राप्त सहयोग राशि को आयकर अधिनियम 80जी के तहत छूट प्राप्त करने हेतु पंजीयन आयकर विभाग में पंजीयन करवाने बाबत।

महोदय,

निर्देशानुसार विषयान्तर्गत लेख है कि इस विभाग द्वारा पूर्व में सभी राजकीय विद्यालयों में विद्यालय प्रबंधन समिति (SMC) तथा विद्यालय विकास एवं प्रबंधन समिति (SDMC) गठित कर पंजीयन सहकारी समिति अधिनियम, 1958 के अन्तर्गत करने के निर्देश जारी किये गये थे। निर्देशों की पालना में अधिकांश राजकीय विद्यालयों में उक्त समितियों का पंजीयन हो चुका है।

विद्यालयों के विकास हेतु दानदाताओं एवं अन्य राशियों द्वारा चन्द आदि प्राप्त किया जाता है इस दान राशि पर आयकर अधिनियम 1961 की धारा 80जी के तहत छूट प्राप्त करने हेतु सभी विद्यालय विकास समितियों और विद्यालय प्रबंधन समितियों का आयकर अधिनियम की धारा 80जी के तहत आयकर विभाग में पंजीयन करवाया जाना आवश्यक है इस हेतु आयकर विभाग द्वारा जारी दिशानिर्देश की प्रति परिशिष्ट - A, रथाई खाता संख्या (PAN) जारी करने हेतु आवेदन पत्र फार्म संख्या 49A परिशिष्ट - B, फार्म संख्या 10A application for registration of charitable or religious trust or institution under section 12A(a) of the Income tax Act, 1961- Annexure -C, Form No.10G - application for grant of approval or continuance thereof to institution or fund under section 80G(5)(vi) of the Income -Tax Act, 1961 - Annexure -D संलग्न है।


विद्यालय प्रबंधन समिति (SMC)/विद्यालय विकास एवं प्रबंधन समिति (SDMC) को आयकर अधिनियम 1961 की धारा 80जी (5)(6) के अन्तर्गत छूट प्राप्त करने हेतु सैक्शन 12ए के अन्तर्गत आयकर विभाग में पंजीयन करवाने हेतु निम्नानुसार आवश्यक कार्यवाही की जानी है :-

- जिला शिक्षण विभाग/विद्यालय प्रबन्धन समिति (SMC)/विद्यालय विकास एवं प्रबन्धन समिति (SDMC) का सहकारिता विभाग में पंजीयन नहीं हुआ है तो उन विद्यालय में तत्काल समिति का पंजीयन सहकारिता विभाग में करवाया जावे।
2. विद्यालय प्रबन्धन समिति (SMC)/विद्यालय विकास एवं प्रबन्धन समिति (SDMC) को आयकर अधिनियम 1961 की धारा 80जी (5)(6) के अन्तर्गत छूट प्राप्त करने हेतु सैक्शन 12ए के अन्तर्गत सभी विद्यालय प्रबन्धन समिति (SMC)/विद्यालय विकास एवं प्रबन्धन समिति (SDMC) का पंजीयन आयकर विभाग में करावे।
  3. सभी विद्यालयों में विद्यालय प्रबन्धन समिति (SMC)/विद्यालय विकास एवं प्रबन्धन समिति (SDMC) की कार्यकारणी की बैठक आयोजित कर समिति के किसी एक पदाधिकारियों को निम्नानुसार कार्य करने हेतु अधिकृत किया जावे :-
    - अ. विद्यालय प्रबन्धन समिति (SMC)/विद्यालय विकास एवं प्रबन्धन समिति (SDMC) विकास कोष हेतु समिति का बैंक खाता खुलवाने हेतु।
    - ब. आयकर कार्यालय में पैन (PAN) कार्ड आवेदन प्रस्तुत करने हेतु।
    - स. विद्यालय प्रबन्धन समिति (SMC)/विद्यालय विकास एवं प्रबन्धन समिति (SDMC) को आयकर अधिनियम 1961 की धारा 80जी (5)(6) के अन्तर्गत छूट प्राप्त करने हेतु सैक्शन 12ए के अन्तर्गत सभी विद्यालय प्रबन्धन समिति (SMC)/विद्यालय विकास एवं प्रबन्धन समिति (SDMC) का पंजीयन आयकर विभाग में 80जी में छूट बाबत आयुक्त (छूट), आयकर कार्यालय जयपुर में आवेदन प्रस्तुत करने हेतु।

अधिकृत पदाधिकारी उक्त कार्य शीघ्र सम्पादित करवाये।

अतः आपके अधीन संचालित ऐसे राजकीय विद्यालय जिनमें अभी तक विद्यालय प्रबन्धन समिति (SMC)/विद्यालय विकास एवं प्रबन्धन समिति (SDMC) का पंजीयन नहीं हुआ है, उन्हें तत्काल पंजीयक, सहकारी समितियों, सहकारिता विभाग से पंजीयन करवाने हेतु सभी संस्था प्रधानों को निर्देशित करें। इसके पश्चात आयकर अधिनियम 1961 की धारा 80जी एवं 12ए के तहत छूट प्राप्त करने हेतु उपरोक्तानुसार सभी राजकीय विद्यालयों में कार्यवाही करवाना सुनिश्चित कर सूचना इस विभाग को तत्काल भिजवावे।

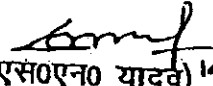
संलग्न:- उपरोक्तानुसार।

  
(सुनील कुमार शर्मा)  
संयुक्त शासन सचिव

प्रतिलिपि निम्न को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित है :-

1. विशिष्ट सहायक मा0 शिक्षा राज्य मंत्री (स्वतंत्र प्रभार)।
2. निजी सचिव, शासन सचिव, स्कूल शिक्षा विभाग।

4. परियोजना निदेशक, राजस्थान माध्यमिक शिक्षा परिषद, जयपुर।
5. समस्त शिक्षा उप-निदेशक, माध्यमिक/प्रारंभिक।
6. समस्त जिला शिक्षा अधिकारी, माध्यमिक/प्रारंभिक।
7. प्रभारी विभागीय वेबसाईट, माध्यमिक शिक्षा निदेशालय, राजस्थान, बीकानेर को प्रेषित कर लेख है कि संलग्न पत्र मय संलग्नक तत्काल विभागीय वेबसाईट पर अपलोड करावें।
8. रक्षित पत्रावली।

  
(एस0एन0 यादव) 19/11/16  
अनुसंधान अधिकारी



## **A Glimpse of the Income Tax Provisions:**

### **Section-2(15) of the Income Tax Act, 1961**

**"Charitable purpose"** includes relief of the poor, education, yoga, medical relief, preservation of environment (including watersheds, forests and wildlife) and preservation of monuments or places or objects of artistic or historic interest, and the advancement of any other object of general public utility:

Provided that the advancement of any other object of general public utility shall not be a charitable purpose, if it involves the carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration, irrespective of the nature of use or application, or retention, of the income from such activity, unless—

- (i) such activity is undertaken in the course of actual carrying out of such advancement of any other object of general public utility; and
- (ii) the aggregate receipts from such activity or activities during the previous year, do not exceed twenty per cent of the total receipts, of the trust or institution undertaking such activity or activities, of that previous year;]

### **Section-12**

**Income of trusts or institutions from contributions.**

Any voluntary contributions received by a trust created wholly for charitable or religious purposes or by an institution established wholly for such purposes (not being contributions made with a specific direction that they shall form part of the corpus of the trust or institution) shall for the purposes of section 11 be deemed to be income derived from property held under trust wholly for charitable or religious purposes and the provisions of that section and section 13 shall apply accordingly.

### **Procedure for Registration of SMCs (School Management Committee) to be eligible to receive exempted donation u.s 80G of the Income Tax Act, 1961.**

1. Registration of SMCs under the relevant Statute: The SMCs may be registered as a Society under the State Societies Act with the Registrar of Societies. The registration certificate from the Registrar of Societies needs to be obtained after submission of application in prescribed format and bye laws of the society.
2. Opening of Bank Account: Subsequent to the registration, the societies may open up a Bank account with any nationalised Bank.
3. Application for PAN Card: Consequent to (1) above, the SMCs needs to make an application to Income Tax Authority through NSDL for PAN Card with the document evidencing the Registration Certificate granted by the Registrar of Societies, bye laws of the society. The application for PAN is to be made in Form No. 49A (copy enclosed).
4. Subsequent to obtaining a PAN Card, the society shall approach the Commissioner of Income Tax (Exemptions), Jaipur in prescribed form No. 10 A for application for registration of Charitable or religious trust or institution under Section 12A (a) of the Income Tax Act, 1961 along with the copy of the following documents:
  - (a) Certified copy of the instrument under which the society was created/ established.
  - (b) Copy of the bye laws of the society
  - (c) Two copies of the accounts of the Trust / institution /society for the latest three years
  - (d) Power of Attorney executed on Non judicial stamp paper , in case any person is appearing on behalf of the assessee in Income Tax Department

- (e) Form No. 10 A shall include the date of creation of the institution along with name of the trustee/ members of societies (in two copies).
- (f) If the SMCs have been in existence in any of the previous financial years i.e. (earlier to the financial year in which the application for registration has been made), two copies of the accounts of the society/ trust relating to each of these earlier years will also be required by the Department.
- (g) Copy of the Bank account showing all transactions since opening of the Bank account till date of application along with the summary/ nature of the transactions.
- (h) Photocopy of the PAN Card of the Institution.
- (i) Photocopy of the Identity Proof of the Trustee/ members of society along with their PAN Cards for verification.
- (j) A note describing as to how the objects of the Institution fall within the meaning of Sec 2(15) of the Income Tax Act, 1961.

**Note -**

1. For all SMCs across the state of Rajasthan, registration shall be granted by the centralised office of Income Tax Department i.e. Commissioner of Exemptions, Income Tax Department, Jaipur
2. The society shall furnish yearly return of Income to the Income Tax Department
3. The society shall maintain minutes of meeting and also get accounts audited on year to year basis.
4. The society shall submit to the Office of the Commissioner (Exemptions), the yearly audited accounts from time to time, failing which the Income Tax may cancel the registration so granted

**Section-12A- Issue of Registration Certificate**

- (1) The Commissioner, on receipt of an application for registration of a trust or institution made under clause (a) or clause (aa) of sub-section (1) of section 12A, shall—
  - (a) call for such documents or information from the trust or institution as he thinks necessary in order to satisfy himself about the genuineness of activities of the trust or institution and may also make such inquiries as he may deem necessary in this behalf; and
  - (b) after satisfying himself about the objects of the trust or institution and the genuineness of its activities, he—
    - (i) shall pass an order in writing registering the trust or institution;
    - (ii) shall, if he is not so satisfied, pass an order in writing refusing to register the trust or institution,

and a copy of such order shall be sent to the applicant :

- (2) Every order granting or refusing registration under clause (b) of sub-section (1) shall be passed before the expiry of six months from the end of the month in which the application was received under clause (a) or clause (aa) of sub-section (1) of section 12A.

5. Application to be made in Form 10G (copy enclosed) for grant of approval to institution under Section 80G(5)(vi) of the Income Tax Act, 1961- Subsequent to receiving of Registration u/s 12 A, the SMC shall apply in Form No 10G to the Commissioner of Income Tax (Exemptions) for grant of approval u/s 80G along with the following:
  - (a) Copy of the PAN Card.
  - (b) Copy of the Registration granted under Sec 12A of Income Tax Act
  - (c) Notes on activities of the institution during the last 3 years or since inception, whichever is less.

(d) Copies of the accounts of the institution during the last 3 years or since inception, whichever is less.

In light of the provisions of Sec 11AA of the Income Tax Rules, the registration u/s 12A/12 AA is a precondition for granting approval u/s 80 G of the Income Tax Act 1961.

**Cancellation of registration:**

- (1) Where a trust or an institution has been granted registration at any time under section 12A and subsequently the Commissioner is satisfied that the activities of such trust or institution are not genuine or are not being carried out in accordance with the objects of the trust or institution, as the case may be, he shall pass an order in writing cancelling the registration of such trust or institution:
- (2) Failure to furnish Income Expenditure Account in future years: Any amount of donation received by the trust or institution in terms of clause (d) of sub-section (2) of section 80G in respect of which accounts of income and expenditure have not been rendered to the authority prescribed under clause (v) of sub-section (5C) of that section, in the manner specified in that clause, shall be deemed to be the income of the previous year and shall accordingly be charged to tax.

Only 'Individuals' to affix recent photograph (3.5 cm x 2.5 cm)

**Form No. 49A**  
**Application for Allotment of Permanent Account Number**  
**[In the case of Indian Citizens/Indian Companies/Entities incorporated in India/**  
**Unincorporated entities formed in India]**  
**Under section 139A of the Income Tax act, 1961**

To avoid mistake (A), please follow the accompanying instructions and examples before filling up the form

Only 'Individuals' to affix recent photograph (3.5 cm x 2.5 cm)

Sign Left Thumb Impression across this photo

Area code	AO type	Range code	AO No.

Signature, Left Thumb Impression

Sir, I/We hereby request that a permanent account number be allotted to me/us. I/We give below necessary particulars.

1. Full Name (Full expanded name to be mentioned as appearing in proof of identity/address documents; initials are not permitted)

Please select title,  as applicable  Shri  Smt.  Kumari  M/s

Last Name / Surname

First Name

Middle Name

2. Abbreviations of the above name, if any, as appearing in PAN Card

3. Have you ever been known by any other name?  Yes  No (please tick as applicable)

If yes, please give that other name

Please select title,  as applicable  Shri  Smt.  Kumari  M/s

Last Name / Surname

First Name

Middle Name

4. Date of Birth (For Individuals)  Male  Female

Day

Month

Year

5. Father's Name (Only 'Individual' applicants. Even married women should fill in father's name only)

Last Name / Surname

First Name

Middle Name

7. Address

Residence Address

Flat / Room / Door / Block No.

Name of Premises / Building / Village

Road / Street / Lane/Post Office

Area / Locality / Taluka/ Sub- Division

Town / City / District

State / Union Territory

Pincode / Zip code

Country Name

Office Address

Name of office

Flat / Room / Door / Block No.

Name of Premises / Building / Village

Road / Street / Lane/Post Office

Area / Locality / Taluka/ Sub- Division

Town / City / District

State / Union Territory

Pincode / Zip code

Country Name

8. Signature of Applicant

Telephone / Mobile number

Grid for Telephone / Mobile number

Please select one,  as applicable

- Individual
- Hindu undivided family
- Company
- Partnership Firm
- Government
- Trusts
- Body of Individuals
- Local Authority
- Artificial Judicial Persons
- Association of Persons
- Limited Liability Partnership

11. Registration Number (for company, firm, LLP, etc.)

Grid for Registration Number

12. Please mention your Aadhaar number (if allotted)

Grid for Aadhaar number

13. Source of Income

- Salary
- Income from Business / Profession Business/Profession code   [For Code: Refer instructions]
- Income from House property
- Capital Gains
- Income from Other sources
- No income

14. Representative Assessee (RA)

Full name, address of the Representative Assessee, who is assessable under the Income Tax Act in respect of the person, whose particulars have been given in the column 1-13.

Full Name (Full expanded name; Initials are not permitted)

Please select title,  as applicable

- Shri
- Smt.
- Kumari
- M/s

Last Name / Surname

First Name

Middle Name

Grid for Name fields

Address

Flat / Room / Door / Block No.

Name of Premises / Building / Village

Road / Street / Lane/Post Office

Area / Locality / Taluka/ Sub- Division

Town / City / District

State / Union Territory

Pincode

Grid for Address fields

15. Documents submitted as Proof of Identity (POI), Proof of Address (POA) and Proof of Date of Birth (DOB)

We have enclosed \_\_\_\_\_ as proof of identity, \_\_\_\_\_ as proof of address and \_\_\_\_\_ as proof of date of birth.

[Please refer to the instructions (as specified in Rule 114 of IT, Rules, 1962) for list of mandatory certified documents to be submitted as applicable] [Annexure A, Annexure B & Annexure C are to be used wherever applicable]

16. I/We \_\_\_\_\_, the applicant, in the capacity of \_\_\_\_\_

do hereby declare that what is stated above is true to the best of my/our information and belief.

Place: \_\_\_\_\_

Date: 

D	M	M	Y	Y	Y	Y

Signature / Left Thumb Impression of Applicant (inside the box)

**INSTRUCTIONS FOR FILLING FORM 49A**

- (a) Form to be filled legibly in **BLOCK LETTERS** and preferably in **BLACK INK**. Form should be filled in English only
- (b) Each box, wherever provided, should contain only one character (alphabet / number / punctuation sign) leaving a blank box after each word.
- (c) **Individual** applicants should affix two recent colour photographs with white background (size 3.5 cm x 2.5 cm) in the space provided on the form. The photographs should not be stapled or clipped to the form. The clarity of image on PAN card will depend on the quality and clarity of photograph affixed on the form.
- (d) Signature / Left hand thumb impression should be provided across the photo affixed on the left side of the form in such a manner that portion of signature/impression is on photo as well as on form.
- (e) Signature /Left hand thumb impression should be within the box provided on the right side of the form. The signature should not be on the photograph affixed on right side of the form. If there is any mark on this photograph such that it hinders the clear visibility of the face of the applicant, the application will not be accepted.
- (f) Thumb impression, if used, should be attested by a Magistrate or a Notary Public or a Gazetted Officer under official seal and stamp.
- (g) AO code (Area Code, AO Type, Range Code and AO Number) of the Jurisdictional Assessing Officer must be filled up by the applicant. These details can be obtained from the Income Tax Office or PAN Centre or websites of PAN Service Providers on [www.itiitsl.com](http://www.itiitsl.com) or [www.tin-nsdl.com](http://www.tin-nsdl.com)
- (h) Guidelines for filling the Form 49A:

**Guidelines for filling the form**

Item No.	Item Details																																																																																																																																																																																																																																																
1	<p><b>Full Name</b></p> <p>Please select appropriate title. Do not use abbreviations in the First and the Last name/Surname. For example RAVIKANT should be written as :</p> <table border="1"> <tr> <td>Last Name/Surname</td> <td>R</td><td>A</td><td>V</td><td>I</td><td>K</td><td>A</td><td>N</td><td>T</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>First Name</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>Middle Name</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table> <p>For example SURESH SARDA should be written as :</p> <table border="1"> <tr> <td>Name/Surname</td> <td>S</td><td>A</td><td>R</td><td>D</td><td>A</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>First Name</td> <td>S</td><td>U</td><td>R</td><td>E</td><td>S</td><td>H</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>Middle Name</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table> <p>For example POONAM RAVI NARAYAN should be written as :</p> <table border="1"> <tr> <td>Last Name/Surname</td> <td>N</td><td>A</td><td>R</td><td>A</td><td>Y</td><td>A</td><td>N</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>First Name</td> <td>P</td><td>O</td><td>O</td><td>N</td><td>A</td><td>M</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>Middle Name</td> <td>R</td><td>A</td><td>V</td><td>I</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table> <p>For example SATYAM VENKAT M. K. RAO should be written as :</p> <table border="1"> <tr> <td>Last Name/Surname</td> <td>R</td><td>A</td><td>O</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>First Name</td> <td>S</td><td>A</td><td>T</td><td>Y</td><td>A</td><td>M</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>Middle Name</td> <td>V</td><td>E</td><td>N</td><td>K</td><td>A</td><td>T</td><td>M</td><td>K</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>	Last Name/Surname	R	A	V	I	K	A	N	T												First Name																				Middle Name																				Name/Surname	S	A	R	D	A															First Name	S	U	R	E	S	H														Middle Name																				Last Name/Surname	N	A	R	A	Y	A	N													First Name	P	O	O	N	A	M														Middle Name	R	A	V	I																Last Name/Surname	R	A	O																	First Name	S	A	T	Y	A	M														Middle Name	V	E	N	K	A	T	M	K											
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For example M. S. KANDASWAMY (MADURAI SOMASUNDRAM KANDASWAMY) should be written as :

		K	A	N	D	A	S	W	A	M	Y								
		M	A	D	U	R	A	I											
		S	O	M	A	S	U	N	D	R	A	M							

Applicants other than 'Individuals' may ignore above instructions.  
Non-Individuals should write their full name starting from the first block of Last Name/Surname. If the name is longer than the space provided for the last name, it can be continued in the space provided for First and Middle Name.

For example XYZ DATA CORPORATION (INDIA) PRIVATE LIMITED should be written as :

		X	Y	Z		D	A	T	A		C	O	R	P	O	R	A	T	I	O	N		(	I	N	D	
						I	A	)		P	R	I	V	A	T	E		L	I	M	I	T	E				

For example MANOJ MAFATLAL DAVE (HUF) should be written as :

		M	A	N	O	J		M	A	F	A	T	L	A	L		D	A	V	E		(	H	U	F	)
--	--	---	---	---	---	---	--	---	---	---	---	---	---	---	---	--	---	---	---	---	--	---	---	---	---	---

In case of Company, the name should be provided without any abbreviations. For example, different variations of 'Private Limited' viz. Pvt Ltd, Private Ltd, Pvt Limited, P Ltd, P. Ltd., P. Ltd are not allowed. It should be 'Private Limited' only.  
In case of sole proprietorship concern, the proprietor should apply for PAN in his/her own name.  
Name should not be prefixed with any title such as Shri, Smt, Kumari, Dr., Major, M/s etc.

2 Abbreviation of the full name to be printed on the PAN card

Individual applicants should provide full/abbreviated name to be printed on the PAN card. Name, if abbreviated, should necessarily contain the last name. For example:

SATYAM VENKAT M. K. RAO which is written in the Name field as :

Last Name/Surname	R	A	O																	
First Name	S	A	T	Y	A	M														
Middle Name	V	E	N	K	A	T		M	K											

Can be written as in 'Name to be printed on the PAN Card' column as  
SATYAM VENKAT M. K. RAO or  
S. V. M. K. RAO or  
SATYAM V. M. K. RAO  
For non individual applicants, this should be same as last name field in item no. 1 above.

3 Have you ever been known by any other name?

If applicant selects 'Yes', then it is mandatory to provide details of the other name. Instructions in Item No. 1 with respect to name apply here. Title should be similar to the title mentioned in item No. 1.

4	Gender	This field is mandatory for individuals. Field should be left blank in case of other applicants.												
5	Date of Birth/Incorporation / Agreement / Partnership or Trust Deed / Formation of Body of Individuals / Association of Persons	<p>Date cannot be a future date. Date: 2nd August 1975 should be written as:</p> <table border="1" style="margin-left: 20px;"> <tr> <td>0</td><td>2</td><td>0</td><td>0</td><td>1</td><td>9</td><td>7</td><td>5</td> </tr> </table> <p>Relevant date for different categories of applicants is:          Individual: Actual Date of Birth; Company: Date of Incorporation; Association of Persons: Date of formation/creation; Trusts: Date of creation of Trust Deed; Partnership Firms: Date of Partnership Deed; LLPs: Date of Incorporation/Registration; HUFs: Date of creation of HUF and for ancestral HUF date can be 01-01-0001 where the date of creation is not available.</p>	0	2	0	0	1	9	7	5				
0	2	0	0	1	9	7	5							
6	Father's Name	Applicable to Individuals only. Instructions in Item No.1 with respect to name apply here. Married woman applicant should give father's name and not husband's name.												
7	Address - Residence and office	<p><b>R - Residence Address:</b>          For Individuals, HUF, AOP, BOI or AJP, residential address is mandatory. Other applicants should leave this field blank.</p> <p><b>O - Office Address:</b>          (1) Name of Office and address to be mentioned in case of individuals having source of income as salary or Business/profession[Item No.13].          (2) In case of Firm, LLP, Company, Local Authority and Trust, name of office and complete address of office is mandatory.</p> <p>For all categories of applicants, it is necessary to mention complete address and the details of Town/ City/District, State/Union Territory, and PINCODE are mandatory.          In case, a foreign address is provided then it is mandatory to provide Country Name along with ZIP Code of the country.</p>												
8	Address for communication	Individuals/HUFs/AOP/BOI/AJP may indicate either 'Residence' or 'Office' and other applicants should necessarily indicate 'Office' as the Address for Communication. All communication will be sent at the address indicated in this field.												
9	Telephone Number and Email ID	<p>(1) Telephone number should include country code (ISD code) and STD code or Mobile No. should include Country code (ISD Code).          For example :</p> <p>(i) Telephone number 23555705 of Delhi should be written as</p> <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Country code</th> <th>STD Code</th> <th>Telephone Number / Mobile number</th> </tr> </thead> <tbody> <tr> <td>9 1</td> <td>1 1</td> <td>2 3 5 5 5 7 0 5</td> </tr> </tbody> </table> <p>Where '91' is the country code of India and 11 is the STD Code of Delhi.</p> <p>(ii) Mobile number 9102511111 of India should be written as</p> <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Country code</th> <th>STD Code</th> <th>Telephone Number / Mobile number</th> </tr> </thead> <tbody> <tr> <td>9 1</td> <td></td> <td>9 1 0 2 5 1 1 1 1 1</td> </tr> </tbody> </table> <p>Where '91' is the country code of India.</p> <p>(2) It is mandatory for the applicants to mention either their "Telephone number" or valid "e-mail id" so that they can be contacted in case of any discrepancy in the application and/or for receiving PAN through e-mail.          (3) Application status updates are sent using the SMS facility on the mobile numbers mentioned in the application form.</p>	Country code	STD Code	Telephone Number / Mobile number	9 1	1 1	2 3 5 5 5 7 0 5	Country code	STD Code	Telephone Number / Mobile number	9 1		9 1 0 2 5 1 1 1 1 1
Country code	STD Code	Telephone Number / Mobile number												
9 1	1 1	2 3 5 5 5 7 0 5												
Country code	STD Code	Telephone Number / Mobile number												
9 1		9 1 0 2 5 1 1 1 1 1												
10	Status of Applicant	This field is mandatory for all categories of applicants. In case of 'Limited Liability Partnership', the PAN will be allotted in 'Firm' status.												
11	Registration number	Not applicable to Individuals and HUFs. Mandatory for 'Company'. Company should mention registration number issued by the Registrar of Companies. Other applicants may mention registration number issued by any State or Central Government Authority.												
12	In case of citizen of India	AADHAAR number, if allotted, has to be quoted (supported by copy of AADHAAR lettercard)												



13 Source of Income

It is mandatory to indicate at least one of the sources of incomes, as mentioned in the form. In case, the income from Business/profession is selected by the applicant then an appropriate business/profession code should be mentioned.

Please refer the table given below to select the business/profession code:

Code	Business/ Profession	Code	Business/ Profession
01	Medical Profession and Business	11	Films, TV and such other entertainment
02	Engineering	12	Information Technology
03	Architecture	13	Builders and Developers
04	Chartered Accountant/ Accountancy	14	Members of Stock Exchange, Share Brokers Sub-Brokers
05	Interior Decoration	15	Performing Arts and Yatra
06	Technical Consultancy	16	Operation of Ships, Hovercraft, Aircrafts or Helicopters
07	Company Secretary	17	Plying Taxis, Lorries, Trucks, Buses or other Commercial Vehicles
08	Legal Practitioner and Solicitors	18	Ownership of Horses or Jockeys
09	Government Contractors	19	Cinema Halls and Other Theatres
10	Insurance Agency	20	Others

14 Name and address of Representative Assessee

Section 160 of Income Tax Act, 1961 provides that any 'specified person' (assessee) can be represented through Representative Assessee. Therefore, this column should be filled in by representative assessee only as specified in Section 160 of the Income-tax Act, 1961, such as, an agent of the non-resident, guardian or manager of a minor, lunatic or idiot, Court of Wards, Administrator General, Official Trustee, receiver, manager, trustee of a Trust including Wakf.

This field will contain particulars of the Representative Assessee. This field is mandatory if applicant is minor, deceased, idiot, lunatic or mentally retarded. Column 1 to 13 will contain details of person on whose behalf this application is submitted.

Proof of identity and Proof of address are also required for representative assessee.

15 Proof of Identity, Proof of Address and Proof of Date of Birth documents

It is mandatory to attach proof of identity, proof of address and proof of date of birth with PAN application. Documents should be in the name of applicant. List of documents which will serve as proof of identity, address and date of birth for each status of applicant is as given below:

**Document acceptable as proof of identity, address and date of birth as per Rule 114 of Income Tax Rules, 1962.**

Proof of Identity	Proof of Address	Proof of date of birth
<b>Indian Citizens (including those located outside India)</b>		
<b>Individuals &amp; HUF</b>		
<p><b>(i) Copy of</b></p> <p>a. Aadhaar Card issued by the Unique Identification Authority of India; or</p> <p>b. Elector's photo identity card; or</p> <p>c. Driving License; or</p> <p>d. Passport; or</p> <p>e. Ration card having photograph of the applicant; or</p> <p>f. Arm's license; or</p> <p>g. Photo identity card issued by the Central Government or State Government or Public Sector Undertaking; or</p> <p>h. Pensioner card having photograph of the applicant; or</p> <p>i. Central Government Health Service Scheme Card or Ex-Servicemen Contributory Health Scheme photo card</p> <p><b>(ii) Certificate of identity in Original signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted officer, as the case may be; or</b></p> <p><b>(iii) Bank certificate in Original on letter head from the branch (along with name and stamp of the issuing officer) containing duly attested photograph and bank account number of the applicant</b></p>	<p><b>(i) Copy of</b></p> <p>a. Aadhaar Card issued by the Unique Identification Authority of India; or</p> <p>b. Elector's photo identity card; or</p> <p>c. Driving License; or</p> <p>d. Passport; or</p> <p>e. Passport of the spouse; or</p> <p>f. Post office passbook having address of the applicant; or</p> <p>g. Latest property tax assessment order; or</p> <p>h. Domicile certificate issued by the Government; or</p> <p>i. Allotment letter of accommodation issued by Central or State Government of not more than three years old; or</p> <p>j. Property Registration Document; or</p> <p><b>(ii) Copy of following documents of not more than three months old</b></p> <p>(a) Electricity Bill; or</p> <p>(b) Landline Telephone or Broadband connection bill; or</p> <p>(c) Water Bill; or</p> <p>(d) Consumer gas connection card or book or piped gas bill; or</p> <p>(e) Bank account statement or as per Note 2; or</p> <p>(f) Depository account statement; or</p> <p>(g) Credit card statement; or</p> <p><b>(iii) Certificate of identity in Original signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted officer, as the case may be; or</b></p> <p><b>(iv) Employer certificate in original.</b></p>	<p><b>Copy of</b></p> <p>a. Birth Certificate issued by the Municipal Authority or any office authorized to issue Birth and Death Certificate by the Registrar of Birth and Death or the Indian Consulate as defined in clause (d) of sub-section (1) of section 2 of the Citizenship Act, 1955 (57 of 1955); or</p> <p>b. Pension payment order; or</p> <p>c. Marriage certificate issued by Registrar of Marriages; or</p> <p>d. Matriculation Certificate; or</p> <p>e. Passport; or</p> <p>f. Driving License; or</p> <p>g. Domicile Certificate issued by the Government; or</p> <p>h. Affidavit sworn before a magistrate stating the date of birth</p>
<p><b>Note:</b></p> <p>1. In case of Minor, any of the above mentioned documents as proof of identity and address of any of parents/guardians of such minor shall be deemed to be the proof of identity and address for the minor applicant.</p> <p>2. For HUF, an affidavit made by the Karta of Hindu Undivided Family stating name, father's name and address of all the coparceners on the date of application and copy of any of the above documents in the name of Karta of HUF is required as proof of identity, address and date of birth.</p>	<p><b>Note:</b></p> <p>1. Proof of Address is required for residence address mentioned in item no. 7.</p> <p>2. In case of an Indian citizen residing outside India, copy of Bank Account Statement in country of residence or copy of Non-resident External (NRE) bank account statements (not more than three months old) shall be the proof of address.</p>	

1	Company	Copy of Certificate of Registration issued by the Registrar of Companies.
2	Partnership Firm	Copy of Certificate of Registration issued by the Registrar of Firms or Copy of partnership deed.
3	Limited Liability Partnership	Copy of Certificate of Registration issued by the Registrar of LLPs
4	Association of Persons (Trust)	Copy of trust deed or copy of certificate of registration number issued by Charity Commissioner.
5	Association of Person, Body of Individuals, Local Authority, or Artificial Juridical Person	Copy of Agreement or copy of certificate of registration number issued by charity commissioner or registrar of cooperative society or any other competent authority or any other document originating from any Central or State Government Department establishing identity and address of such person.
16	Signature / Thumb impression	Application must be signed by (i) the applicant; or (ii) Karta in case of HUF; or (iii) Director of a Company; or (iv) Authorised Signatory in case of AOP, Body of Individuals, Local Authority and Artificial Juridical Person; or (v) Partner in case of Firm/LLP; or (vi) Trustee; or (vii) Representative Assessee in case of Minor/deceased/idiot/uratic/mentally retarded. Applications not signed in the given manner and in the space provided are liable to be rejected.

### GENERAL INFORMATION FOR PAN APPLICANTS

- (a) Applicants may obtain the application form for PAN (Form 49A) from any IT PAN Service Centres (managed by UTITSL) or TIN-Facilitation Centres (TIN-FCs) / PAN Centres (managed by NSDL), or any other stationery vendor providing such forms or download from the Income Tax Department website ([www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)) / UTITSL website ([www.utitssl.com](http://www.utitssl.com)) / NSDL website ([www.tin-nsdl.com](http://www.tin-nsdl.com)).
- (b) The fee for processing PAN application is ₹ 105/- (including service tax). In case, the PAN card is to be dispatched outside India then additional dispatch charge of ₹ 866/- will have to be paid by applicant.
- (c) Those already allotted a ten digit alphanumeric PAN shall not apply again as having or using more than one PAN is illegal. However, request for a new PAN card with the same PAN or/and Changes or Correction in PAN data can be made by filling up 'Request for New PAN Card or/and Changes or Correction in PAN Data' form available from any source mentioned in (a) above. The cost of application and processing fee is same as in the case of Form 49A.
- (d) Applicant will receive an acknowledgment containing a unique number on acceptance of this form. This acknowledgement number can be used for tracking the status of the application.
- (e) For more information / Application status enquiry contact

Mode	Income Tax Department	NSDL
Website	<a href="http://www.incometaxindia.gov.in">www.incometaxindia.gov.in</a>	<a href="http://www.tin-nsdl.com">www.tin-nsdl.com</a>
Call Center	1800-180-1961	020-27218080
Email ID		<a href="mailto:tininfo@nsdl.co.in">tininfo@nsdl.co.in</a>
SMS		SMS NSDLPAN <space> Acknowledgement No. & send to 57575 to obtain application status. For example → Type 'NSDLPAN 8810101010100' and send to 57575
Address		INCOME TAX PAN SERVICES UNIT (Managed by NSDL e-Governance Infrastructure Limited), 5th Floor, Mantri Sterling, Plot No. 341, Survey No. 997/8, Model Colony, Near Deep Bunglow Chowk, Pune - 411 016.

**FORM NO. 10A**

[See rule 17A]

**Application for registration of charitable or religious trust or institution  
under section 12A(a) of the Income tax Act, 1961**

To  
The Chief Commissioner or Commissioner of Income Tax,  
**EXEMPTION, JAIPUR**

Sir,

I, \_\_\_\_\_  
On behalf of \_\_\_\_\_  
(Name of the \*trust/institution)

Hereby apply for the registration of the said trust/institution under section 12A of the Income tax Act, 1961.

The following particulars are furnished herewith

1. Name of the \*trust/institution in full [In BLOCK letters]
2. Address
3. Name(s) and address(es) of author(s)/founder(s)
4. Date of creation of the trust or establishment of the institution
5. Name(s) and address(es) of trustee(s)/manager(s)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.

I also enclose the following documents:

1. a. \* Certified copy of the instrument under which the trust/institution was created/establish, together with a copy thereof.
- b. \*Original/Certified copy of document evidencing the creation of the trust or the establishment of the in situation, together with a copy thereof. [The originals enclosed, will be returned]

2. Two copies of the accounts of the trust/institution for the latest\* one/two/three years.

I undertake to communicate forthwith any alteration in the terms of the trust, or in the rules governing the institution made at any time hereafter.

Signature

Designation FOUNDER

Date:

Address:

**FORM NO. 10G**

{See rule 11AA}

**APPLICATION FOR GRANT OF APPROVAL OR CONTINUANCE THEREOF  
TO INSTITUTION OR FUND UNDER SECTION 80G(5)(vi) OF  
THE INCOME-TAX ACT, 1961**

1. Name of the institution / fund in full (in block letters) **"SARV SHIKSHA ABHIYAAN"**
2. Address of the registered office of the institution / fund
3. Legal status [please specify whether the institution / fund is :
- i. constituted as public charitable trust **YES/NO**
  - ii. registered under the Societies Registration corresponding to that Act in force in any part of India. **YES/N**
  - iii. Registered under the section 25 of the Companies Act, 1956 (1 of 1956) **YES/N**
  - iv. A University established by law. **YES/N**
  - v. Any other educational institution recognized by the Government or by any University established by law or affiliated to any University established by law. **YES/N**
  - vi. An institution wholly or partly financed by the Government or a local authority **YES/NO**
  - vii. An institution established with the object of controlling supervising, regulating or encouraging games or sports and is approved for this purpose under section 10(23) or **YES/NO**
  - viii. A regimental fund or non public fund established by the armed forces of the Union for the welfare of past or present members of such forces or their dependents.] **YES/NO**
4. Objects of institution / fund and geographical area over which its activities are undertake **AS PER CLAUSE \_\_\_ OF TRUST - DEED**
5. Names and addresses of trustees / office bearers of the institution or fund.
6. i. If registered under section 12A(a) of the Income Tax Act, the registration number and date of registration. **APPLIED FOR**  
ii. If notified u/s 10(23) or under section 10(23c) of the Income Tax Act, the details thereof. **NO**  
iii. If responses to (i) & (ii) are negative, whether any application for the same has been filed? If yes, enclose a copy of the same. **N.A.**
7. a. Period of last approval, if any. Please enclose a copy of the approval. **N.A.**  
b. If any change in the aims and objects and the rules and regulations have been made since the last approval, the details thereof. **NO CHANGE**
8. Assessment Particulars  
a. Ward / Circle where assessed and permanent account number / GIR number **PAN:**

Form  
10G

- b. Is the income exempt under section 10(22), 10(22A), 10(23), 10(23AA), 10(23C) or 11? NO
- c. Whether any arrears of taxes are outstanding? If so, give reasons. NO
9. Amount accumulated for the purpose mentioned in item (4) above. NO
10. (i) Details of modes in which the funds are invested or deposited, showing the nature, value and income from the investment.
- (ii) Whether any funds have not been invested the modes specified in section 11(5)? N.A.
11. (i) Is the institution / fund carrying on any business? If yes, give details. NO
- (ii) Is the business incidental to the attainment of its objects? -
12. Details of nature, quantity and value of contributions (other than cash) and the manner in which such contributions have been utilised. -
13. Details of shares, security or other properties purchased by or on behalf of the trust from any interested person as specified in sub section (3) of section 13. NO
14. Whether any part of the income or any property of the association was used or applied in an manner which results directly or indirectly in conferring any benefit, amenity or perquisite (whether converted into money or not) or any interested person as specified in sub-section (3) of section 13? If so, details thereof. NO

I certify that information furnished above is true to the best of my knowledge and belief. I undertake to communicate forthwith any alteration in the terms or in the rules governing the institution / fund made at any time hereafter.

Place :  
Date :

Signature :

( )

Designation : SETTLOR

Address :

**NOTES:**

The application form (in triplicate) should be sent to the Commissioner of Income Tax having jurisdiction over the institution / fund alongwith the following documents:

- i. Copy of registration granted u/s 12A or copy of the notification issued u/s 10(23) or 10(23C)
- ii. Notes on activities of the institution / fund since it's inception or during the last three years whichever is less.
- iii. Copies of accounts of the institution / fund since it's inception or during the last three years, whichever is less.