

GOVERNMENT OF INDIA MINISTRY OF FINANCE INCOME TAX DEPARTMENT ITBA/EXM/F/EXM44/2025-26/1081923262(1) **CIT EXEMPTION, PATNA**

PAN: AABTG0514C	Application No: CIT EXEMPTION, PATNA/2025- 26/12AA/12784	DIN & Notice No: ITBA/EXM/F/EXM44/2025- 26/1081923262(1)	Date: 22/10/2025	
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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	AABTG0514C
2.	Name and address of the applicant	GRAM SATHI GRAM SATHI UPERCHAK MADHIYA , UPERCHAK MADHIYA KATORIA , BANKA 813106 Bihar, India
2A.	Nature of activities	Charitable
3.	Document Identification Number	ITBA/EXM/F/EXM44/2025-26/1081923262(1)
4.	Application Number	CIT EXEMPTION, PATNA/2025-26/12AA/12784
5.	Registration/Approval Number (Unique Registration Number)	AABTG0514C25PT01
6.	Section/sub-section/clause/sub- clause/proviso in which registration/approval is being granted	12AB(1)(b)
7.	Date of registration/approval/registration/cancellati on	22/10/2025
8.	Assessment year or years for which the trust or institution is registered or approval	2027-28 to 2036-37
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- c) This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with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 SHIV SWAROOP SINGH CIT EXEMPTION, PATNA

Annexure (mentioned in row-12 above)

The registration is granted subject to the following conditions:-

- 1. Any income derived from property held under trust, wholly or in part for charitable or religious purposes, shall not be applied, other than for the objects of the trust or institution.
- 2. The trust or institution shall not have income from profits and gains of business which is not incidental to the attainment of its objectives.
- 3. Separate books of account shall be maintained by such trust or institution in respect of the business which is incidental to the attainment of its objectives.
- 4. The trust or institution shall not apply any part of its income form the property held under a trust for private religious purposes, which does not enure for the benefit of the public.
- 5. 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.
- 6. No non-genuine activity shall be carried out by the trust or institution.
- 7. No such activity shall be carried on by the trust or institution which is not in accordance with all or any of the conditions subject to which it was registered.
- 8. The trust or institution shall comply with the requirement of any other law, as referred to in item(B) of sub-clause(i) of clause(b) of sub-section (1) of section 12AB.
- 9. The application submitted for registration under section 12AB in Form 10AB does not contain any false or incorrect information or documents.
- 10. The information or documents submitted in the course of proceeding under section 12AB for grant of registration are not false or incorrect.
- 11. Where the trust or institution is required to furnish application for registration under sub-clause(ii) of clause (ac) of sub-section (1) of section 12A the said trust or institution shall furnish such application within the time allowed under that clause.
- 12. Where the trust or institution has adopted or undertaken modifications of the objects which do not conform to the conditions or registration, the trust or institution shall make an application in the prescribed form and manner to the Principal Commissioner or Commissioner, for registration of the trust or institution, within a period of thirty days from the date of the said adoption or modification.
- 13. The applicant shall comply with the provisions of the Income Tax Act, 1961 read with Income Tax Rules, 1962.

SHIV SWAROOP SINGH CIT EXEMPTION, PATNA

Copy to:

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

