



**Office of the
COMMISSIONER OF INCOME TAX (EXEMPTIONS)
617, 6th Floor, Piramal Chambers, Lalbaug, Mumbai - 400 012.**

CERTIFICATE UNDER SECTION 80-G OF THE INCOME TAX ACT, 1961

FNo.CIT(E)/80G/2528/(2017-18)/2018-19

Name & Address of the Trust/Institution:	SERVICE TO HUMANITY
	Karani Niwas, 2nd Floor, Room No. 11,
	2nd Victoria Cross Lane,
	Byculla, Mumbai- 400 027
P.A. No.	AAQTS4678A
12-A Registration No.	49528 dated 24.05.2017
Date of filing	30.06.2017
Date of Order	17.09.2018

On verification of the facts stated before me and documents/information produced in course of hearing before me, I am satisfied that this Institution/Trust fulfills the conditions laid down in clauses (i) to (v) of sub-section (5) of section 80G of the I.T. Act, 1961 read with Rule 11 AA of the I.T. Rules, 1962.

2. The Donee Institution/Trust shall forfeit this benefit provided under the law if any one of the conditions stated herein is in any way violated, flouted, abused or not complied with by it.

3. The approval is valid for the donations received **after 17.09.2018 and accordingly for A.Y. 2019-20 onwards**, subject to the following conditions:

CONDITIONS:

- [i] The Trust shall maintain its accounts regularly and also get them audited to comply with section 80G(5)(iv) read with section 12A(b) of the I. T. Act.
- [ii] Every receipt issued to a donor shall bear the number and date of this order
- [iii] No change in the Trust Deed shall be effected without due procedure of law i.e. by the order of the jurisdictional High Court and its intimation shall be given immediately to this office. Change in the address/trustees or any other changes in the Trust shall be intimated forthwith & approval would be sought from the Competent Authority/CIT(E), under the relevant rules & provisions.
- [iv] Under the provisions to section 80-G, the Trust registered u/s.12A, u/s.12AA(1)(b) or approved u/s.10(23), 10(23C)(vi)/(via), etc., shall have to maintain separate books of accounts in respect of any business activity carried on u/s.80-G(5)(i)(a) and shall intimate this office within one month about commencement of such activity.
- [v] Under the provisions of section 80-G, any donation received by the Trust shall not be utilized directly or indirectly for the purpose of any such business carried on by it.
- [vi] While issuing the certificate to the Donor, the PAN should be clearly mentioned and the Trust also shall clearly state therein that it maintains separate books of account in respect of its business and that the donation received by it shall not be used directly or indirectly for the purposes of such business.
- [vii] The Trust shall ensure that no non-Charitable purpose shall be served by it in terms of the law laid down in Yogiraj Charity Trust vs. CIT reported in 103 ITR 777 (SC). No part of the income or assets of the institution or fund shall be utilized for any purpose other than a charitable purpose.
- [viii] It shall be ensured that at no time the Trust is expressed to be for the benefit of any particular religious community or caste. Religious expenditure incurred by the Trust should not exceed 5% of its total income and in case of any contravention, the same would be intimated forthwith in writing to the CIT(E), Mumbai.
- [ix] This office and the Assessing Officer shall also be informed about the Managing Trustee/Manager of your Trust/Institution/Society/Non Profit Company and the place where the activities of the Trust/Institution are undertaken/likely to be undertaken for attainment of its objects.
- [x] The approval u/s.80G of the I.T. Act 1961 does not automatically confer any right to claim exemption in respect of the income of the Trust.
- [xi] This approval u/s.80G of the I.T. Act would be liable to be recalled/rescinded/withdrawn, in case of any contravention of the statutory provisions as contained in the Income tax Act/Rules, 1961 or any of the conditions mentioned above.
- [xii] The income as also the corpus of the Trust fund should be applied to and for public charitable purposes only and subject to such conditions of limitations if any, as may from time to time be laid down in the Bombay Public Trust Act, 1950 and Income-Tax Act, 1961 or any other Act governing the Public Charitable Trust.
- [xiii] In the event of dissolution/winding up of the Trust, the entire Trust fund shall be realized and first be used for payment of liabilities of the Trust. The assets recovery as on the date of dissolution/winding-up shall under no circumstances be distributed in any manner to any of the Board of Trustees or founder or member of their relatives or related concerns, but the same shall be transferred to another Trust whose objects are similar to those of this Trust after obtaining previous approval of the Charity Commissioner/Civil Court or any other competent authority in accordance with the provisions contained in the BPT Act, 1950.
- [xiv] The Trust may apply the Trust fund for charitable purposes outside India only in cases where the Trust tends to promote International Welfare in which India is interested and prior approval is obtained by way of a General or special order from the Central Board of Direct Taxes, Government of India in terms of proviso to Section 11(1)(c) of the Income Tax Act, 1961.



(Signature)

**(SATISH SHARMA)
Commissioner of Income Tax (Exemptions).
Mumbai.**

- Copy to :
1. The applicant.
 2. The Addl. C.I.T.,(E) Rg. 2, Mumbai – with a request to forward it to the concerned AO.
 3. Guard File, ITO(HQ)CIT(E), Mumbai.

(Signature)

**(RAJANI V. NAIR)
T.R.O. (EXEMPTIONS)
For CIT(E), Mumbai**



**Office of the
COMMISSIONER OF INCOME TAX (EXEMPTIONS)
617, 6th Floor, Piramal Chambers, Lalbaug, Mumbai - 400 012.**

ORDER UNDER SECTION 12AA(1)(b)(i) OF THE INCOME TAX ACT, 1961

Name of the Trust : SERVICE TO HUMANITY
Karani Niwas, 2nd Floor, Room No. 11,
2nd Victoria Cross Lane,
Byculla, Mumbai – 400027.

P.A. No. : AAQTS4678A

The above trust has been constituted by a Memorandum of Association dated **04.08.2015**. The Trust has been registered with the Asst. Charity Commissioner, Mumbai on **05.11.2016** vide registration **No.E-32668(Mum)**. It has filed an application for registration u/s. 12A(a) of Income Tax Act, 1961 in the prescribed Form No.10A on **21.03.2017**. After considering the materials available on record, the applicant trust is granted registration w.e.f. **A.Y.2017-18**.


2. No change in the terms of Deed of the Trust shall be effected without due procedure of law i.e. by order of the jurisdictional High Court and its intimation shall be given immediately to this office. The registering authority reserves the right to consider whether any such alteration in objects would be consistent with the objects of the Trust/Institution and in conformity with the requirement of continuity of registration
3. The name of the Trust/Institution has been entered at **No.49528** in the Register of Applications u/s. 12A (a) of the Income Tax Act, 1961 maintained in this office.
4. The registration u/s.12AA of the I.T. Act, 1961 does not mean that the Trust/Institution is automatically entitled to exemption. The right to exemption shall be examined and decided upon by the Assessing Officer (A.O.) with reference to the activities undertaken, compliance with various statutory and other requirements, etc. on year to year basis, without prejudice to the fact of grant of mere 'in-principle' registration by this Order.
5. The registration u/s.12AA of the I.T. Act, 1961 does not automatically confer any right on the donors to claim deduction u/s.80G.
6. 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 are not genuine or are not being carried out in accordance with the objects of the Trust/Institution.
7. 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.
8. The Trust/Institution shall furnish a return of income every year within the time limit prescribed under the Act.
9. The Trust/Institution should quote the **PAN** in all its communications with the Department.
10. The income as also the corpus of the Institution should be applied to and for public charitable purposes only and subject to such conditions of limitations if any, as may from time to time be laid down in the Bombay Public Trust Act, 1950 and Income-tax Act, 1961 or any other Act governing the Public Charitable Trust.
11. The Institution/Trust may apply the trust funds for charitable purposes outside India only in cases where the Institution/Trust tends to promote International Welfare in which India is interested and prior approval is obtained by way of a General or special order from the Central Board of Direct Taxes, Government of India in terms of proviso to Section 11(1)(c) of the Income Tax Act, 1961. The trustees of the trust filed necessary undertaking in this respect vide affidavit dt.11.08.2015.
12. The Institution/Trust shall operate/open Bank Account only in the name of the Trust and not in the name of any of the trustees.
13. In the event of dissolution/winding up of the Trust /Institution, the entire Institution funds shall be realized and first be used for payment of liabilities of the Trust/Institution. The assets recovery as on the date of dissolution/winding-up shall under no circumstances be distributed in any manner to any of the Board of Trustees or founder or member of their relatives or related concerns, but the same shall be transferred to another Trust /Society/Association/Institution whose objects are similar to those of this trust/society/Association/Institution after obtaining previous approval of the Charity Commissioner/Civil Court or any other competent authority in accordance with the provisions contained in the BPT Act, 1950.




(SHELLEY JINDAL)
Commissioner of Income Tax (Exemptions),
Mumbai.

Dated: 24.05.2017

- Copy to:
1. The Applicant,
 2. Guard File, ITO(HQ), Mumbai.
 3. The Addl.CIT(E), Range-2, Mumbai, for information and necessary action.
 4. The I.T.O.(E)-2(3), Mumbai for information and necessary action.


(AMIYA KUMAR SINHA)
Tax Recovery Officer (Exemptions),
For CIT (E), Mumbai.



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नोंदणीचे प्रमाणपत्र

याद्वारे प्रमाणपत्र देण्यात येते की, खाली वर्णन केलेली सार्वजनिक विश्वस्तव्यवस्था ही आज, मुंबई सार्वजनिक विश्वस्तव्यवस्था अधिनियम, १९५० (सन १९५० चा मुंबई अधिनियम क्रमांक २९) या अन्वये Greater Mumbai Region, Mumbai येथील सार्वजनिक विश्वस्तव्यवस्था नोंदणी कार्यालयात योग्य रीतीने नोंदण्यात आलेली आहे.

सार्वजनिक विश्वस्तव्यवस्थेचे नाव "Service to Humanity"

नोंदणी पुस्तकातील क्रमांक E-32668 (Mumbai)

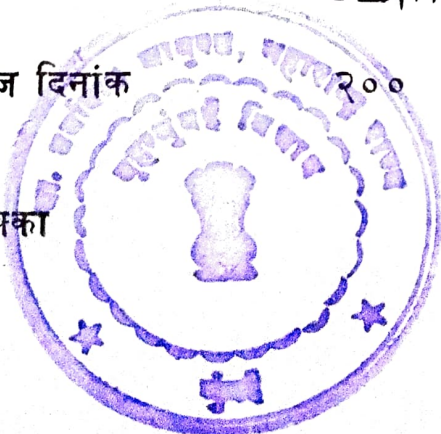
Mr. Abdul Qadir Hussain Diwan यांस प्रमाणपत्र दिले.

०५/११/१६

आज दिनांक २००

रोजी माझ्या सहीनिशी दिले.

शिवका



Shri. R.S. Kamade
सही
Asstt. Charity Commissioner
Mumbai Region, Mumbai