

FORM NO. 10AC

(See rule 17A/11AA/2C)

Order for approval

1	PAN	AAAAAA3376L
2	Name	AISHWARYA COLLEGE OF EDUCATION SANSTHAN
2a	Address	
	Flat/Door/Building	1-4/D BLOCKADARSH NAGAR
	Name of premises/Building/Village	
	Road/Street/Post Office	udaipur
	Area/Locality	UDAIPUR
	Town/City/District	Udaipur Shastri Circle S.O
	State	Rajasthan
	Country	INDIA
	Pin Code/Zip Code	313001
3	Document Identification Number	AAAAAA3376LF2021001
4	Application Number	379013780280821
5	Unique Registration Number	AAAAAA3376LF20210
6	Section/sub-section/clause/sub-clause/proviso in which approval is being granted	11-Clause (i) of first proviso to sub-section (5) of section 80G
7	Date of approval	24-09-2021
8	Assessment year or years for which the trust or institution is approved	From AY 2022-23 to AY 2026-27
9	Order for approval:	
	a.	After considering the application of the applicant and the material available on record, the applicant is hereby granted approval with effect from the assessment year mentioned at serial no 8 above subject to the conditions mentioned in row number 10 .
	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	c.	This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with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.
10	Conditions subject to which approval is being granted	
	The approval is granted subject to the following conditions:-	

	<p>a. No change in the deed 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.</p>		
	<p>b. 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.</p>		
	<p>c. 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.</p>		
	<p>d. Certificate of donation shall be issued to the donor in form no 10BE, as per the provisions of rule 18AB.</p>		
	<p>e. No cess or fee or any other consideration shall be received in violation of section 2(15) of the Income Tax Act, 1961.</p>		
	<p>f. 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)/(4C) of the Income Tax Act, 1961.</p>		
	<p>g. 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, fulfills 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 said Act.</p>		
	<p>h. If the applicant trust/ society/ non-profit company derives any income, being profits and gains of business, it shall maintain separate books of account 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 account in respect of the business and the donation received by it will not be used, directly or indirectly, for the purpose of the business.</p>		
	<p>i. The applicant shall comply with the provisions of the Income Tax Act, 1961 read with the Income Tax Rules, 1962.</p>		
	<p>j. The approval and the Unique registration number has been instantly 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 (2) of rule 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.</p>		
	<table border="1" data-bbox="271 1628 1447 1790"> <tr> <td data-bbox="271 1628 933 1790">Name and Designation of the Approving Authority</td><td data-bbox="933 1628 1447 1790">Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed)</td></tr> </table>	Name and Designation of the Approving Authority	Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed)
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2	Name	AISHWARYA COLLEGE OF EDUCATION SANSTHAN
2a	Address	
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	Area/Locality	UDAIPUR
	Town/City/District	Udaipur Shastri Circle S.O
	State	Rajasthan
	Country	INDIA
	Pin Code/Zip Code	313001
3	Document Identification Number	AAAAAA3376LC2007601
4	Application Number	378253540280821
5	Unique Registration Number	AAAAAA3376LC20076
6	Section/sub-section/clause/sub-clause/proviso in which approval is being granted	05-Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 10)
7	Date of approval	24-09-2021
8	Assessment year or years for which the trust or institution is approved	From AY 2022-23 to AY 2026-27
9	Order for approval:	
	a.	After considering the application of the applicant and the material available on record, the applicant is hereby granted approval with effect from the assessment year mentioned at serial no 8 above subject to the conditions mentioned in row number 10 .
	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.
10	Conditions subject to which approval is being granted	
	The approval is granted subject to the following conditions:-	

<p>a. The applicant shall comply with the provisions of the Income Tax Act, 1961 read with the Income Tax Rules, 1962.</p>
<p>b. The applicant will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established and in a case where more than fifteen per cent of its income is accumulated, the period of the accumulation of the amount exceeding fifteen percent of its income shall in no case exceed five years, as required in clause (a) of the third proviso to section 10(23C) of the Income Tax Act, 1961.</p>
<p>c. The applicant will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11 of the Income Tax Act, 1961, as required in clause (b) of the third proviso to section 10(23C) of the Income Tax Act, 1961.</p>
<p>d. Application of income outside India will be allowed only if it is for a charitable purpose which tends to promote international welfare in which India is interested and will be allowed to the extent to which it is so applied and prior approval has been taken from the CBDT as per the provisions of section 11(1)(c) of the Income Tax Act, 1961.</p>
<p>e. This approval shall not apply in relation to any income from any activity in the nature of trade, commerce or business or rendering of any service in relation to trade, commerce or business, irrespective of the nature of use or application or retention of income from such activity.</p>
<p>f. The applicant will get its accounts audited by an accountant as defined in explanation below sub-section (2) of section 288 and furnish along with the return of income, the report of such audit in the prescribed form duly signed and verified by such accountant and setting forth such particulars as may be prescribed.</p>
<p>g. The applicant will regularly file its return of income along-with audit report before the Income Tax authority in accordance with section 139(4C) of the Income Tax Act, 1961.</p>
<p>h. In the event of dissolution, its surplus and the assets will be given to a charitable organisation with similar objects and no part of the same will go to any of the trustees/beneficiaries of the society or any person(s) specified in section 13(3) of the Income Tax Act, 1961.</p>
<p>i. The approval shall not apply in relation to anonymous donations in terms of the fifteenth proviso to section 10(23C) read with section 115 BBC of the Income Tax Act, 1961.</p>
<p>j. If any amount is paid by way of salary, allowance or otherwise to any person referred to in sub-section (3) of section 13 of the Income Tax Act, 1961 out of the resources of the society, the same shall not be in excess of what may be reasonably paid for such services.</p>
<p>k. As and when there is a move to amend or alter the trust deed/rules and regulations of the society, prior approval of the Jurisdictional Commissioner of Income Tax shall be sought along with the draft of the amended deed and no such amendment shall be effected until the approval is accorded.</p>
<p>l. The approval and the Unique registration number has been instantly 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 (2) of rule 2C 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.</p>

	Name and Designation of the Approving Authority	Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed)
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गोप्यलिय सहायत आयुला देवस्थान लिंगांग, उदयपुर

राजस्थान



सरकार

पंजीयन प्रमाण-पत्र

एतद्वारा यह प्रमाणित किया जाता है कि नीचे वर्णित लोक न्यास राजस्थान लोक न्यास अधिनियम, 1959 (1959 का 42) के अधीन सहायक आयुक्त देवस्थान विभाग, उदयपुर के कार्यालय में आज के दिन रजिस्ट्रीकृत कर लिया गया है। लोक न्यास का नाम ऐश्वर्या कॉलेज ऑफ इन्फ्राक्रियन संस्थान, उदयपुर राजेन्द्र नगर, नियमनगर, स्कॉलरशिप नगरी, उदयपुर

प्रमाणपत्र
मेरे हस्ताक्षर से आज दिनांक..... ३। माह ०१ सन् २०२५ को दिया गया।

को जारी किया गया।

मेरे हस्ताक्षर से आज दिनांक..... ३। माह ०१ सन् २०२५ को दिया गया।

(जनीनकुमार गोद्धी)

सहायक आयुक्त

देवस्थान विभाग
उदयपुर (राज.)

