

ORDER NO.DIT(E)/MC/80G/102/2009-10

Name & Address of the Trust/  
Institution/Association : **PRATHAM INFOTECH FOUNDATION**  
1277/36, SADANAND CHS LTD.,  
TILAK NAGAR, CHEMBUR,  
MUMBAI 400 089.

PAN : AAA TP 8930 E

12-A Registration No. : TR/39292 dated 30.08.2005

Date of filing : 08.04.2009

Date of Order : **27.11.2009**

**CERTIFICATE UNDER SECTION 80-G OF THE I. T. ACT**  
**(INITIAL/RENEWAL)**

On verification of the facts stated before me/hearing before me I have come to the conclusion that this organisation has satisfied the conditions u/s.80-G of the I.T. Act, 1961. It shall henceforth satisfy the conditions u/s.80-G(5) as laid down below:

1. The Donee Institution shall forfeit this benefit provided under the law if any one of the conditions stated herein is not applied with/flouted/abused/whifled down or in any way violated.
2. This exemption is valid for the period from **08.04.2009 to 31.03.2012** and subject to the following conditions:

**CONDITIONS :**

- i. You shall mainain your Accounts regularly and also get them audited to comply with section 80-G(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 and shall state the date upto which this certificate is valid i.e. Assessment Year **2012-2013**.
- iii. No change in the Deed of the Trust/Association shall be effected without due procedure of law i.e. by the order of the jurisdictional High Court and its intimation shall be given immeditelv to this office.
- iv. Under the provisions to section 80-G if you are 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 it within one month of commencement of such activity to this office.
- v. Under the provisions of section 80-G any donation received shall not be utilised for the purpose of any such business carried on whether directly/indirectly.
- vi. While issuing the certificate to the Donor the commitment made above should be honoured and it shall not be abused/used in any other purpose.
- vii. The institution shall ensure that no Non-Charitable purpose shall be served or sought to be served by the Trust/Society/Non-Profit Company as is informed in terms of Yogiraj Trust reported in 107 ITR 777 (SC).
- viii. It shall be ensured that at no time you shall utilised the institution or its funds for the benefits of any particular Religious community or caste prohibited u/s.80G(5)(iii).
- ix. This office and the Assessing Officer shall also be informed about the Managing Trustee/Manager of your Trust/Society/Non Profit Company and the place where the activities of the Trust/Institution are undertaken/likely to be undertaken to satisfy the claimed objects.
- x. In case Renewal is not sought from this office the manner in which the Assets shall be used/the purposed for which they shall be used shall be immediately informed to this office.
- xi. Religious expenditure should not exceed more than 5% of its total income.
- xii. The certificate u/s.80G of the I.T.Act 1961 does not automatically exempt the income of the Trust/Institution.



sd/-  
( R. K. SINHA )  
Director of Income Tax (Exemption),  
Mumbai.

Copy to :

1. The applicant as above

**Note on Grant of Approval or Continuance thereof to Charitable Institution or Fund u/s 80G(5) (VI) of the I.T. Act, r.w.s. 11AA - Form 10-G**

The Finance Act, 2009, amended the provision of section 80-G (5)(VI) in respect of renewal of Exemption Certificate u/s 80-G (VI) of the Act.

The amendment is in respect of deletion of Proviso to section 80-G (5) (VI) and accordingly with effect from 01-10-2009 the renewal of Exemption Certificate granted u/s 10-G (5) (VI) of the Act has been deleted.

**EFFECTS OF AMENDMENT:**

1. Approval once granted shall continue to be valid in perpetuity. Therefore all the approvals once granted after 01-10-2009 shall be valid for all the time to come unless withdrawn.
2. Existing approvals expiring after 01-10-2009 need not be renewed and shall be deemed to be continued in perpetuity, unless specifically withdrawn.
3. Approvals expiring before 01-10-2009 will have to be renewed once and after such renewal these shall be valid for perpetuity, unless specifically withdrawn.

In light of the, the Charitable Trust who are having valid Exemption Certificate under section 80-g (5) (VI) on or after 01-10-2009, they are not required to make an application for renewal of such certificate hereinafter.