



Govt. of India  
Income Tax Department  
Office of the Commissioner of Income Tax (Exemptions),  
C.R. Building, 5<sup>th</sup> Floor, Sector 17-E, Chandigarh-160017

F.No.CIT(E)/Chd/80G/ AAATH4399H/2017-18/ 3637

Dated: 31.07.2018

1. Name of the Society	:	M/s Hindu Education Society Kashmir (Regd.)
2. Address	:	Raipur, Bantalab, Jammu, J&K.
3. PAN	:	AAATH4399H
4. Date of Application	:	25.01.2018
5. Date of Order	:	31.07.2018

ORDER U/S 80G (5)(vi) OF THE I.T.ACT, 1961

An application u/s 80G was filed by the applicant on 25.01.2018 for grant for approval u/s 80G of the Income Tax Act, 1961. In the instant case registration to the applicant society u/s 12AA was accorded on 25.11.2009.

2. The applicant "M/s Hindu Education Society Kashmir (Regd.)" has furnished duly certified copy of the MOA. It was examined with reference to objects of the society and genuineness of charitable activities.

3. Approval u/s 80G(5)(vi) is hereby granted to the assessee society on following conditions:-

(i) If there is any change in the rules and bylaws of the society, the same may be intimated to this office immediately.

(ii) The society will not engage in any of the activities which are not covered u/s 2 (15) of I. T. Act, 1961 and also activities precluded by explanation '3' to section 80G (5).

(iii) The society will have to necessarily file the return of income u/s 139(4A) of I.T. Act before the due date in Form No. ITR 7 along with the audit report.

4. If at any stage in future, the society and it's members are formed to be involved in any criminal activity, the approval hereby granted can be withdrawn. Any contravention of the conditions inherent in section 80G would also lead to withdrawal of the approval.

5. The society shall further adhere to the conditions laid down at the time of registration u/s 12AA including inter alia the conditions mentioned in section 11 of the I.T. Act, 1961.

6. The Society will invest or deposit the money referred to in Clause (b) Section 11(2) as per the condition laid down u/s 11(5) of the I.T. Act, 1961.

7. The society shall further adhere to conditions stipulated by the Foreign Contributions Regulations Act (FCRA) in case of foreign donations

8. Any instance of the expenditure incurred in excess of 5% of the total income of the society for any financial year on religious purposes as envisaged in sub section 5B of section 80G of I.T. Act, 1961 would lead to withdrawal of the approval granted under this section.
9. The exemption for the donations should not be utilized in any fashion to benefit relatives of the members of the society and sister concerns/ associate bodies of the trust as defined in section 13(3) of the I.T. Act.
10. Receipts to the society in any form from the beneficiaries can't be accorded the mien of donations. Donations from students, their parents or their related persons may lead to withdrawal of approval.
11. Any evidence of fees, funds etc collected in excess of what is prescribed by the regulating agencies vis-a-vis education may partake the character of capitation fees and shall lead to withdrawal of approval.
12. A separate account, of the donations, purposes and the persons being issued certificates for the claims of 80G, needs to be necessarily maintained along with their identity. Details of utilization of donations must also be maintained on an annual basis. A specific bank account for the purpose has to be earmarked and intimated to the department in order to facilitate the department to examine the donations and utilization thereof.
13. The application was filed in financial year 2017-18 and as such the approval u/s 80G(5)(vi) will be applicable for assessment year 2018-19 and onwards until withdrawn by CIT (Exemptions), Chandigarh.

The approval u/s 80G(5)(vi) has been entered at Serial No. 80G / AAATH4399H / 1673 of the register of approval maintained in this office.

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(Amaresh Singh)  
Commissioner of Income Tax (Exemptions),  
Chandigarh

Copy to:-

- ✓ M/s. Hindu Education Society Kashmir (Regd.), Raipur, Bantalab, Jammu, J&K.
2. The Addl. Commissioner of Income Tax (Exemptions), Range-1, Chandigarh.
3. The Income Tax Officer, (Exemptions), Ward, Jammu.

(Amit Pratap Singh)

Dy. Commissioner of Income Tax(HQ),  
Exemptions, Chandigarh