



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
CIT EXEMPTIONS, BLR

Name and Address of the Applicant R N K EDUCATIONAL TRUST SUGUNA NILAYA 3RD MAIN 10TH CROSS VINOBANAGARA DAVANGERE 577006 ,Karnataka India
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PAN: AACTR9962Q	Application No: CIT EXEMPTIONS, BLR/20 17-18/12AA/10224	Registration No: CIT EXEMPTIONS, BL R/12AA/2017- 18/A/10184	Order No: ITBA/EXM/S/12 AA/2017- 18/1008294829( 1)	Date: 16/01/2018
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Order for registration under section 12AA of the Income Tax Act, 1961

- I. An application in Form No. 10A seeking Registration u/s 12AA of the Income Tax Act, 1961 was filed on 12/07/2017.
- II. The trust/ society/ non profit company was constituted on 13/10/2016 by the trust deed/ memorandum of association/ instrument indicating its objects.
- III. After considering the material available on record, the applicant trust/ society/ non profit company is hereby granted registration with salient activities as **Advancement of any other object of general public utility** and the provisions of sections 11 and 12 shall apply in the case from the **Assessment Year: 2017-18**.

S.No.	Conditions
1	As and when there is a move to amend or alter the objects/rules and regulations of the applicant, prior approval of the Commissioner shall be sought along with the draft of the amended deed and no such amendment shall be effected until and unless the approval is accorded.
2	In the event of dissolution, surplus and assets shall be given to an organization, which has similar objects and no part of the same will go directly or indirectly to anybody specified in section 13(3) of the Income Tax Act, 1961.
3	In case the trust/institution is converted into any form, merged into any other entity or dissolved in any previous year in terms of provisions of section 115TD, the applicant shall be liable to pay tax and interest in respect of accreted income within specified time as per provisions of section 115TD to 115TF of the Income Tax Act, 1961 unless the application for fresh registration under section 12AA for the said previous year is approved by the Commissioner.
4	The Trust/ Institution should quote the PAN in all its communications with the Department.
5	The registration u/s 12AA of the Income Tax Act, 1961 does not automatically confer any right on the donors to claim deduction u/s 80G.
6	Order u/s 12AA(1)(b) read with section 12A does not confer any right of exemption upon the applicant u/s 11 and 12 of Income Tax Act, 1961. Such exemption from taxation will be available only after the Assessing Officer is satisfied about the genuineness of the

S.No.	Conditions
	activities promised or claimed to be carried on in each Financial Year relevant to the Assessment Year and all the provisions of law acted upon. This will be further subject to provisions of section 2(15) of the Income Tax Act, 1961.
7	No change in terms of Trust Deed/ Memorandum of Association shall be effected without due procedure of law 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 definition of "charitable purpose" under the Act and in conformity with the requirement of continuity of registration.
8	The Trust/ Society/ Non Profit Company shall maintain accounts regularly and shall get these accounts audited in accordance with the provisions of the section 12A(1)(b) of the Income Tax Act, 1961. Seperate accounts in respect of each activity as specified in Trust Deed/ Memorandum of Association shall be maintained. A copy of such account shall be submitted to the Assessing Officer. A public notice of the activities carried on/ to be carried on and the target group(s) (intended beneficiaries) shall be duly displayed at the Registered/ Designated Office of the Organisation.
9	The Trust/ Institution shall furnish a return of income every year within the time limit prescribed under the Income Tax Act, 1961.
10	Seperate accounts in respect of profits and gains of business incidental to attainment of objects shall be maintained in compliance to section 11(4A) of Income Tax Act, 1961.
11	The registered office or the principal place of activity of the applicant should not be transferred outside the jurisdiction of undersigned except with the prior approval.
12	No asset shall be transferred without the knowledge of undersigned to anyone, including to any Trust/ Society/ Non Profit Company etc.
13	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/ Non Profit Company are not genuine or are not being carried out in accordance with the objects of the Trust/ Institution/ Non Profit Company.
14	If it is found later on that the registration has been obtained fraudulently by misrepresentation or suppression of any fact, the registration so granted is liable to be cancelled as per the provision u/s section 12AA(3) of the Act.
15	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.
16	All the Public Money so received including for Corpūs or any contribution shall be routed through a Bank Account whose number shall be communicated to this office.



*Ajith Kumar Varma*  
AJITH KUMAR VARMA  
CIT EXEMPTIONS, BLR

**Copy to:**

1. The Addl./Joint Commissioner of Income Tax- RANGE 1, DAVANEGERE
2. Assessing Officer- WARD 1(2), DAVANAGERE
3. The applicant

*Rashmi P*  
कर प्रसूती अधिकारी  
Tax Recovery Officer  
(छूट), बंगलूरु  
(Exemptions), Bengaluru.

# Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing *Anywhere Anytime*  
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number  
**456845660280322**

Date of e-Filing  
**28-Mar-2022**

Name	:	R N K EDUCATIONAL TRUST
PAN/TAN	:	AACTR9962Q
Address	:	01, DAVANGARE, Davanagere, Davanagere City S.O, Karnataka, INDIA, 577002
Form No.	:	Form 10A
Form Description	:	Application for registration or provisional registration or intimation or approval or provisional approval
Assessment Year	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	SEC
Verified By	:	ANBPV6082B

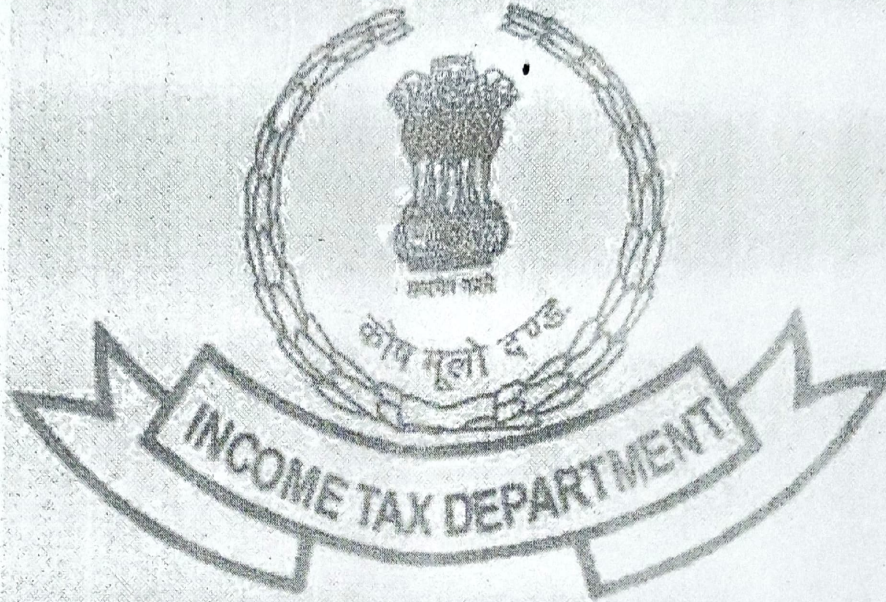
(This is a computer generated Acknowledgement Receipt and needs no signature)

# FORM NO. 10AC

(See rule 17A/11AA/2C)  
Order for provisional approval

1	PAN	AACTR9962Q
2	Name	R N K EDUCATIONAL TRUST
2a	Nature of Activities	Charitable
2b	Address	
	Flat/Door/Building	01
	Name of premises/Building/Village	3rd Main 10th Cross
	Road/Street/Post Office	Vinobhanagara Extn-DVG S.O
	Area/Locality	Davanagere
	Town/City/District	DAVANGARE
	State	Karnataka
	Country	INDIA
	Pin Code/Zip Code	577006
3	Document Identification Number	AACTR9962QF2024101
4	Application Number	498610570250624
5	Unique Registration Number	AACTR9962QF20241
6	Section/sub-section/clause/sub-clause/proviso in which provisional approval is being granted	12-Sub-clause (A) of clause (iv) of first proviso to sub-section (5) of section 80G
7	Date of provisional approval	02-07-2024
8	Assessment year or years for which the trust or institution is provisionally approved	From AY 2025-26 to AY 2027-2028
9	Order for provisional approval:	
	a. After considering the application of the applicant and the material available on record, the applicant is hereby granted provisional 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 provisional 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	The approval is granted subject to the following conditions:-	

<p>a. The registration granted under section 12AB or approval granted under clause (23C) of section 10 has not been cancelled by the Principal Commissioner or Commissioner for specified violations as mentioned in sub-section (4) of section 12AB or under fifteenth proviso to clause (23C) of section 10.</p>	
<p>b. The form for approval in Form No. 10A has been duly filled in by providing all the information or document and no false or incorrect information or documents have been provided.</p>	
<p>c. The institution or fund shall apply for approval within 6 months of commencement of the activities or at least 6 months prior to the expiry of period of provisional approval, whichever is earlier.</p>	
<p>d. The registration granted under section 12AB or approval granted under clause (23C) of section 10 has not been cancelled by the Principal Commissioner or Commissioner as authorised by the Board for non-compliance of conditions mentioned in rule 2C or rule 17A of the Income- tax Rules, 1962.</p>	
<p>Name and Designation of the Approving Authority</p>	<p>Principal Commissioner of Income Tax/ Commissioner of Income Tax  (Digitally signed)</p>



Document certified by AMRITA RANJAN  
<dit.cpc.bangalore@income-tax.gov.in>

Digitally signed by  
AMRITA RANJAN  
Date: 2024.07.02  
22:43:18 IST