

Name & address of the applicant : Shree Chargam Dasha Porwad mahamandal,  
8, Nandini Apartments,  
Dharamayug Society Lane,  
Gulbai Tekra,  
Ahmedabad.

PAN : AALTS 5903M

Date of order : 30.7.2013

ORDER GIVING APPEAL EFFECT TO HON'BLE ITAT's ORDER

In this case the applicant had filed an application for Recognition u/s 80G of the I.T. Act on 26.6.2012. The Director of Income tax(Exemption), Ahmedabad passed an order dated 19.12.2012 rejecting the said application holding that the trust did not have a dissolution clause in the Trust Deed.

2. The applicant filed appeal before the Hon. ITAT, Ahmedabad. The Hon. ITAT vide order No.ITA No.338/Ahd/2013 dated 08.05.2013 allowed the appeal in favour of the applicant and directed the D.I.T.(Exemption), Ahmedabad to grant Recognition u/s 80G(5) of the Income tax Act to the applicant trust holding that the trust had applied to the Charity Commissioner for amendment of the trust deed by inserting the dissolution clause in it.

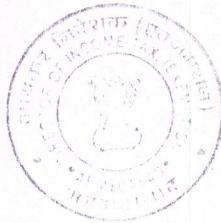
In view of the above, Recognition u/s 80G(5) of the I.T. Act is granted to the Applicant Trust w.e.f. 26.06.2012 onwards (i.e. F.Y. 2012-13 & A.Y. 2013-14).

sd/ —

(B. K. S. PANDYA)  
DIRECTOR OF INCOME TAX (EXEMPTION),  
AHMEDABAD

Copy to : The Applicant..

alongwith copy of order No.DIT(E)/AHD/80(5)/SCDPM/207/2013-14 dated 30.07.2013 passed u/s 80G(5) of the I.T. Act, 1961.



242W  
30/7/2013  
(ITO)(Tech)(Exemption)Ahmedabad.





**Office of the  
Director of Income Tax (Exemption)**  
दूसरी मंजिल 380009-अहमदाबाद ,रोड आश्रम ,बिल्डिंग यूव् नेचर ,  
**2<sup>ND</sup> floor, Vasant Nature View Building, Ashram Road,  
Ahmedabad 380009**

फा.सं.आ.नि)छूट/(.अहम80/जी(5)/95/SCDPM/2013-14

ता.: 30/07/2013

AA पैन्/PAN : AALTS5903M

न्यासी /The Trustee

**SHREE CHARGAM DASHA PORWARD MAHAMANDAL**  
8, Nandini Apartments,  
Dharmayug Society Lane,  
Gulbai Tekra, Ahmedabad-380006

रिन्यूअल की स्वीकृति के लिए आवेदन -

**Sub: Application for grant of Approval / renewal u/s. 80G (5) of I.T.Act, 1961 -**

उपर्युक्त न्यास/संस्थान के ता 26/06/2012 के फार्म नं 10 जी में किए गए आवेदन के संदर्भ में, यह प्रमाणित किया जाता है कि उक्त न्यास/संस्थान को किए गए दान आयकर अधिनियम, 1961 की धारा 80 जी (5) के तहत, उसमें दी गई सीमा के अंदर कटौती योग्य हैं।

With reference to application in form No.10G made by the aforesaid trust/institution on 26/06/2012 it is certified that donations made to the trust/institution shall qualify for deduction u/s.80G (5) of the Income-tax Act, 1961, subject to the limits prescribed therein.

2. उपर्युक्त छूट ता 26/06/2012 से वैद्य है। जबतक कि अधोहस्ताक्षरी द्वारा किसी पूर्व तारीख से निम्नलिखित शर्तों के अधीन रद्द नहीं किया जाता।

This exemption is valid with effect from 26/06/2012 onwards (F.Y. 2012-13 & A.Y. 2013-14) unless cancelled by the undersigned on any prior date subject to the following conditions:-

- (i) दाताओं को जारी की गई रसीदों में इस प्रमाणपत्र के उपर्युक्त नंबर और तारीख तथा वह अवधि जिसके लिए यह वैद्य है, का उल्लेख करें।  
Receipts issued to the donors should bear the number and date of this certificate and indicate the period for which this certificate is valid.
- (ii) उपर्युक्त न्यासी को आयकर अधिनियम 1961 ,की धारा 2(15), 11, 12, 13 एवं 80 जी की प्रावधानों का पालन करते रहना चाहिए।  
The aforesaid entity should continue to fulfill the requirements of section 2(15), 11, 12, 13 and 80G of the I T Act, 1961.
- (iii) आयकर अधिनियम 1961 ,की धारा 4(139A)/(4C)/(4D) के तहत आडिट रिपोर्ट के साथ, जहाँ लागू हो, सम्बंधित निर्धारण अधिकारी को नियम तारीख तक आय एवं व्यय के लेखा विवरण एवं बेलेन्स-शीट के साथ आयकरविवरणी प्रस्तुत करनी होगी।

The Statement of Income & Expenditure Account and Balance Sheet are furnished to the concerned Assessing Officer by the due date of furnishing of return of income under section 4(139A)/(4C)/(4D) of the I T Act, 1961 every year along with the audit report, wherever applicable.





(2)

**SHREE CHARGAM DASHA PORWARD MAHAMANDAL**

- (iv) अगर विलेख/एसोसिएशन/ज्ञापन/निधि/संस्थान/न्यास के नीति नियमों में जब भी कोई संशोधन हो तो सम्बंधित निर्धारण अधिकारी को तुरंत सूचित किया जाए

Amendments if any made to the deed of statement/memorandum of Association/Rules Regulations of the Fund/Institution/Trust are intimated to the concerned Assessing Officer, immediately whenever made.

- (v) आवेदक ने विघटन खंड के लिए संकल्प की एक प्रति दायर की है।

The applicant has filed a copy of resolution regarding dissolution clause.

अतः यह प्रमाण-पत्र निम्न शर्त के आधार पर जारी किया जाता है।

Therefore, this Certificate is issued subject to following condition:

न्यास अपरिवर्तनीय होना चाहिए। यद्यपि, कुछ कारणों से न्यास भंगीय है तब सम्पत्ति किसी भी संस्थापक, मध्यस्थ, न्यासी, दाता अथवा सदस्य आदि को देय नहीं होगी किन्तु सम्पत्ति से सम्बन्धित दायित्व किसी अन्य न्यास को स्थानांतरित की जा सकती है लेकिन बम्बई जन न्यास अधिनियम 1950 के प्रावधान अनुसार। वह अन्य न्यास उसी तरह की क्रियाविधि में संलग्न होना चाहिए जैसा कि यह न्यास।

*The trust should be irrevocable. However, for some reason trust is to be dissolved then no property would go to any founder, settler, trustee or donor, member etc but the properties after meeting liabilities would go to some other trust carrying on similar activity. The transfer of properties, if any, should be as per the provisions of Bombay Public Trust Act, 1950, with the permission of Charity Commissioner.*

- (vi) This certificate is issued vide registration no.

**DIT (E)/AHD/80G(5)/AF/207/2013-14 dated 30.07.2013**

This Order has been passed in view of ITAT'S Order No. ITA No.338/Ahd/2013 dated 08/05/2013 and in view of the Appeal Effect Order dated 30/07/2013 giving effect to the Order of Hon'ble ITAT Ahmedabad.

**-sd-**

**(B. K. S. Pandya)**

आयकर निदेशक (छूट) अहमदाबाद  
Director of Income Tax  
(Exemption), Ahmedabad

प्रतिलिपि/Copy to :

- (i) The Applicant Trust  
(ii) The Addl. DIT(Exemption), Ahmedabad.  
(iii) The Guard File.

- (iv) उप आयकर निदेशक (छूट), अहमदाबाद द्वारा संबंधित वर्षों के लिए प्रस्तुत किया गया वार्षिक लेखा विवरण से संतुष्ट हो एवं यह भी देखें कि आवेदक आयकर अधिनियम, 1961 की धारा 80(जी) तथा बोर्ड द्वारा समय समय पर जारी दिशा निर्देशों एवं शर्तों का पालन करते रहना चाहिए।

The DDIT (Exemption), AHMEDABAD. He should satisfy himself with reference to annual statements and accounts for the relevant years submitted by the applicant and see that it continue to fulfill the conditions laid down U/s. 80G of the IT Act and instructions issued by the Board from time to time.

**(Ms. D. A. Bhatt)**

Income Tax Officer (Tech)(E),  
आयकर अधिकारी (तकनीकी)(छूट)  
कृते आयकर निदेशक अहमदाबाद(छूट)

For, Director of Income Tax (Exemption), Ahmedabad

Nº 0030889

## નોંધણીનો દાખલો

આથી દાખલો કાઢી આપવામાં આવે છે કે હેઠળ જણાવેલા સાર્વજનિક ટ્રસ્ટને સન ૧૯૫૦ના મુંબઈ સાર્વજનિક ટ્રસ્ટોને બાબતના (સન ૧૯૫૦ના મુંબઈના ૨૮મા) અધિનિયમ અન્વયે અમદાવાદ ખાતેની સાર્વજનિક ટ્રસ્ટ નોંધણી કચેરીમાં યોગ્ય રીતે નોંધવામાં આવ્યું છે.

સાર્વજનિક ટ્રસ્ટનું નામ : શ્રી માર ગામ દશા પોચાડ મંડા મંડા

સાર્વજનિક ટ્રસ્ટોના રજીસ્ટરમાંનો નંબર : ૨૧ ૪૧૦૪ / અમદાવાદ

કોને દાખલો આપ્યો તે : અમદાવાદ જાંતી ભાવ મરેગા

મારી સહીથી આજ તારીખ ૧૧મી માહે મે સને ૨૦૦૪ ને દિને આપ્યો.



[Signature]  
11/5/15  
ગુજરાત સહિતી કમિશનર  
સહિતીવાદ પ્ર.સ., અમદાવાદ.

હોદ્દો :