

GOVERNMENT OF INDIA MINISTRY OF FINANCE INCOME TAX DEPARTMENT ITBA/EXM/F/EXM44/2024-25/1065520781(1) CIT(EXEMPTION), HYD

To,
CGAP FOUNDATION 11-40/2, 1ST FLOOR, , ,NGO COLONY PUTTUR, CHITTOOR 517583 ,Andhra Pradesh
India

PAN: AAJCC1799C	Application No: CIT(EXEMPTION), HYD/2023- 24/12AA/12847	DIN & Notice No: ITBA/EXM/F/EXM44/2024- 25/1065520781(1)	Date: 10/06/2024
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FORM NO. 10AD (See rule 2C or 11AA or 17A) Order for registration or approval or rejection or cancellation

1.	Permanent Account Number (PAN) of the applicant	AAJCC1799C
2.	Name and address of the applicant	CGAP FOUNDATION 11-40/2, 1ST FLOOR, , , NGO COLONY , PUTTUR, CHITTOOR 517583 Andhra Pradesh, India
3.	Document Identification Number	ITBA/EXM/F/EXM44/2024-25/1065520781(1)
4.	Application Number	CIT(EXEMPTION), HYD/2023-24/12AA/12847
5.	Registration/Approval Number (Unique Registration Number)	AAJCC1799C23HY01
6.	Section/sub-section/clause/sub- clause/proviso in which registration/approval is being granted	12AB(1)(b)
7.	Date of registration/approval/registration/cancellati on	10/06/2024
8.	Assessment year or years for which the trust or institution is registered or approval	2022-23 to 2026-27
9.	Reasons of rejection/cancellation, in case if the application for registration/approval has been rejected or cancelled	Not Applicable
10.	Date of opportunity afforded to the applicant before such rejection or cancellation of application for registration/approval	Not Applicable

11. Order for registration/approval:

- a) After considering the application of the applicant and the material available on record, the applicant is hereby granted registration/approval for the assessment year(s), mentioned at serial no 8 above subject to the conditions mentioned in row number (12).
- 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- c) This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the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.

12. Conditions subject to which registration/approval is being granted:

The approval is granted subject to the following conditions: -

As per annexure below.

13. Name and designation of the approving authority BALA KRISHNA BATTULA CIT(EXEMPTION), HYD

Annexure (mentioned in row-12 above)

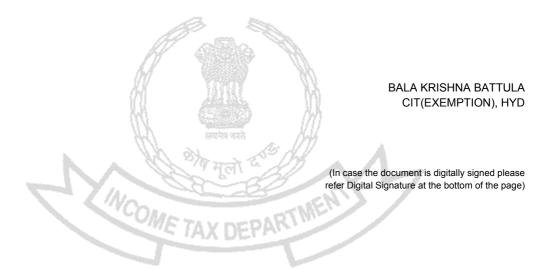
- 1. The Trust/ Society / Institution is registered as Charitable Trust / Society / Institution.
- 2. Any Income derived from property held under Trust, wholly or in part of charitable or religious purposes, shall not be applied, other than for the objects of the trust or institution.
- 3. The trust or institution shall not have income from profits and gains of business which is not incidental to the attainment of its objectives.
- 4. Separate books of accounts shall be maintained by such trust or institution in respect of the business which is incidental to the attainment of its objectives.
- 5. The trust or institution shall not apply any part of its income from the property held under a trust for private religious purposes, which does not ensure for the benefit of the public.
- 6. The trust or institution established for charitable purpose created or established after the commencement of this Act, shall not apply any part of its income for the benefit of any particular religious community or caste.
- 7. No non-genuine activity shall be carried out by the trust or institution.
- 8. No such activity shall be carried on by the trust or institution which is not in accordance with all or any of the conditions subject to which it was registered.
- 9. The trust or institution shall comply with the requirement of any other law, as referred to in term (B) of sub-clause (i) of clause (b) of sub-section (1) of section 12AB.
- 10. The form for registration in Form 10AB has been duly filled in by providing all the information or documents and no false or incorrect information or documents have been provided.
- 11. Where the trust or institution has adopted or undertaken modification of the objects which do not conform to the conditions of registration, the trust or institution shall make an application in the prescribed from and manner to the Principal Commissioner or Commissioner, for registration of the trust or institution, within a period of thirty days from the date of said adoption or modification.
- 12. The registration u/s 12AB of the Income-Tax Act, 1961 does not automatically confer any right on the donors to claim deduction u/s 80G of the Income-Tax Act, 1961.
- 13. The registration so granted is liable to be cancelled at any point of time if the registering authority is satisfied that the 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. Registration is subject to cancellation, if any specified violation by the Trust is found to be committed as mentioned in Explanation to sub-section (4) of

Section 12AB of the Income-Tax Act, 1961.

BALA KRISHNA BATTULA CIT(EXEMPTION), HYD

Copy to:

- 1. The Addl./Joint Commissioner of Income Tax- EXEMPTION RANGE, VIJAYAWADA
- 2. Assessing Officer- EXEMPTION WARD ,TIRUPATI
- 3. The applicant





GOVERNMENT OF INDIA MINISTRY OF FINANCE INCOME TAX DEPARTMENT ITBA/EXM/F/EXM44/2024-25/1068384341(1) CIT(EXEMPTION), HYD

То,	
CGAP FOUNDATION 11-40/2, 1ST FLOOR, , ,NGO COLONY PUTTUR, CHITTOOR 517583 ,Andhra Pradesh	
India	

PAN: Application No: CIT(EXEMPTION), HYD/2024-25/12AA/11764	DIN & Notice No: ITBA/EXM/F/EXM44/2024- 25/1068384341(1)	Date: 05/09/2024
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FORM NO. 10AD (See rule 2C or 11AA or 17A) Order for registration or approval or rejection or cancellation

1.	Permanent Account Number (PAN) of the applicant	AAJCC1799C
2.	Name and address of the applicant	CGAP FOUNDATION 11-40/2, 1ST FLOOR, , , NGO COLONY , PUTTUR, CHITTOOR 517583 Andhra Pradesh, India
3.	Document Identification Number	ITBA/EXM/F/EXM44/2024-25/1068384341(1)
4.	Application Number	CIT(EXEMPTION), HYD/2024-25/12AA/11764
5.	Registration/Approval Number (Unique Registration Number)	AAJCC1799C24HY01
6.	Section/sub-section/clause/sub- clause/proviso in which registration/approval is being granted	Clause (ii) of 2nd proviso to Sec.80G(5)
7.	Date of registration/approval/registration/cancellati on	05/09/2024
8.	Assessment year or years for which the trust or institution is registered or approval	2022-23 to 2026-27
9.	Reasons of rejection/cancellation, in case if the application for registration/approval has been rejected or cancelled	Not Applicable
10.	Date of opportunity afforded to the applicant before such rejection or cancellation of application for registration/approval	Not Applicable

11. Order for registration/approval:

- a) After considering the application of the applicant and the material available on record, the applicant is hereby granted registration/approval for the assessment year(s), mentioned at serial no 8 above subject to the conditions mentioned in row number (12).
- 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.

12. Conditions subject to which registration/approval is being granted:

The approval is granted subject to the following conditions: -

As per annexure below.

13. Name and designation of the approving authority BALA KRISHNA BATTULA CIT(EXEMPTION), HYD

Annexure (mentioned in row-12 above)

	CONDITIONS
S.No.	
1	No change in the deed of the applicant trust / society / non-profit company or any of its by-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 this office and to the Assessing Officer.
2	Any change in the trustees or address of the applicant trust / society / non-profit company shall be intimated forthwith to this office and to the Assessing Officer.
3	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.
4	Every receipt issued to donor shall bear the number and date of this order till the time the approval is valid and is not withdrawn.
5	No cess or fee or any other consideration shall be received in violation of section 2(15) of the Income Tax Act, 1961.
6	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.
7	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 80G5(i),(ii),(iii),(iv) and (v) of the Income Tax Act, 1961 and the religious expenditure does not exceed the limit specified in section 80G(5B) of the said Act.
8	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 use, directly or indirectly, for the purpose of the business.
9	The trust/society/non-profit company shall file the form no.10BD for each financial year within the prescribed due date.
10	The registration granted under section 12AB or approval granted under clause (23C) of section 10 has not been cancelled by the Pr. 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.
11	The form for approval in Form No. 10AB has been duly filled in by providing all the information or document and no false or incorrect information or documents have been provided.
12	The registration granted under section 12AB or approval granted under clause (23C) of section 10 has not been cancelled by the Pr. Commissioner or Commissioner as authorized by the Board for non-compliance of conditions mentioned in rule 2C or rule 17A of the Income-tax Rules, 1962.
13	The registration of trust/society/non-profit company for the AY 2022-23 is effective from Dt. 08.02.2022.

BALA KRISHNA BATTULA CIT(EXEMPTION), HYD

Copy to:

- 1. The Addl./Joint Commissioner of Income Tax- EXEMPTION RANGE, VIJAYAWADA
- 2. Assessing Officer- EXEMPTION WARD ,TIRUPATI
- 3.The applicant

BALA KRISHNA BATTULA CIT(EXEMPTION), HYD

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