



OFFICE OF THE
DIRECTOR OF INCOME TAX (E)
3RD FLOOR, AAYAKAR BHAWAN
DISTT. CENTRE LAXMI NAGAR,
DELHI - 110092.

No. DIT(E) 2008-2009/L-669/1186

DATED : 30 / 07 / 2008

NAME & ADDRESS OF THE APPLICANT :

**LIFE CARE REGENERATION
ASSOCIATION**
33SF JANGPURA ROAD BHOGAL
New Delhi.-110014

SUB : ORDER UNDER SECTION 80G (5)(vi) OF THE INCOME TAX ACT, 1961

On verification of the facts stated before me/hearing before me, I have come to the conclusion that this organization satisfies the conditions u/s 80G of the Income Tax act, 1961. The institution/Fund is granted approval subject to the following conditions:-

1. The Donee institutions shall forfeit this benefit provided under the law, if any of the conditions stated herein is not complied with/abused/whittled down or in any way violated.
2. This exemption is valid for the period from 1/04/2008 to 31/03/2011 and subject to the following conditions.

CONDITIONS:-

- i) You shall maintain your accounts regularly and also get them audited to comply with sec. 80G(5)(iv) read with section 12A(b) and 12A(c) and submit the same before the assessing officer by the due date as per section 139(1) of the Income Tax Act 1961.
- ii) Every receipt issued to donor shall bear the number and date of this order and shall state the date upto which this certificate is valid from 1/04/2008 to 31/03/2011.
- iii) No change in the deed of the trust/association shall be affected without the due procedure of Law, i.e. by the order of the jurisdictional High Court and its intimation shall be given immediately to this office.
- iv) The approval to the institution/fund shall apply to the donations received only if the fund/institution, established in India for charitable purpose, fulfills the conditions as laid down in section 80G (i),(ii),(iii),(iv) & (v) of the Income Tax Act 1961.
- v) This office and the assessing officer shall also be informed about the managing trustees or Manager of your Trust/Society/Non Profit Company and the places where the activities of the Trust/Institution are undertaken/likely to be undertaken to satisfy the claimed objects.
- vi) You shall file the return of income of your fund/institution as per section 139(1)/(4A)/(4C) of the Income Tax Act, 1961



Copy to:

1. The Applicant as above.
2. The Assessing Officer.

(S.K. SINGH)
Director of Income Tax
(Exemptions) Aayakar Bhawan
Distt. Centre, Laxmi Nagar
Delhi-110092

(SUDHA SINGH)
Income Tax Officer (E)(Hqrs.)
For Director of Income Tax
Aaykar Bhawan 3rd Floor,
Distt. Centre Laxmi Nagar
DELHI - 110 092.

Office of the
Director of Income tax (Exemptions)
3rd floor, Aayakar Bhawan,
Laxmi Nagar Distt. Centre,
Delhi-110092.

No. D.I.T(E)/80G/ 2011-12/ 13002

Dated: 12 / 10 / 2011

The Principal officer,
Life Care Regeneration Association
33SF Jangpura Road,
Bhogal
New Delhi 110014

Sir,

Please refer to your application filed in Form No. 10G on 13.7.2011 seeking renewal of certificate issued u/s 80G of the Act. In this connection, it is brought to your knowledge that an amendment was made to Section 80G(5)(vi) through Finance Act (No. 2) 2009.

In view of the above amendment, the certificate issued earlier in your case for exemption u/s 80G vide this office order No. DIT(E)/ 2008-09 / L 669 /1186 dated 30.7.2008, which is valid upto 31.3.2011, is also valid from 1.4.2011 onwards till it is rescinded and subject to the same conditions and also subject to the condition that your case should not be hit by the newly inserted proviso to Section 2(15) of the Act.

This issues with the prior approval of Director of Income Tax (Exemptions), Delhi.



Copy to:-

1. The applicant.
2. The Assessing Officer concerned.

(B.L. Meena)
Income Tax Officer
(Exemptions)(Hqrs), Delhi

(B.Sulee)
Income Tax Officer
(Exemptions)(Hqrs), Delhi

Income Tax Officer Hq. (E),
Aaykar Bhawan 3rd Floor,
Distt. Centre Laxmi Nagar
DELHI - 110 092.

FORM NO. 10AC

(See rule 17A/11AA/2C)

Order for registration

1	PAN	AAAAL2048J
2	Name	LIFE CARE REGENERATION ASSOCIATION
2a	Address	
	Flat/Door/Building	A-223
	Name of premises/Building/Village	BASEMENT
	Road/Street/Post Office	SHIVALIK,MALVIYA NAGAR
	Area/Locality	NEW DELHI
	Town/City/District	DELHI
	State	
	Country	
	Pin Code/Zip Code	0
3	Document Identification Number	AAAAL2048JE2021601
4	Application Number	629475160041021
5	Unique Registration Number	AAAAL2048JE20216
6	Section/sub-section/clause/sub-clause/proviso in which registration is being granted	01-Sub clause (i) of clause (ac) of sub -section (1) of section 12A
7	Date of registration	14-10-2021
8	Assessment year or years for which the trust or institution is registered	From AY 2022-23 to AY 2026-2027
9	Order for registration:	
	a. After considering the application of the applicant and the material available on record, the applicant is hereby granted registration 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 registration 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	Conditions subject to which registration is being granted	
	The registration is granted subject to the following conditions:-	

<p>a. As and when there is a move to amend or alter the objects/rules and regulations of the applicant, prior approval of the Commissioner of Income Tax 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.</p>
<p>b. 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.</p>
<p>c. 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 12AB for the said previous year is granted by the Commissioner.</p>
<p>d. The Trust/ Institution should quote the PAN in all its communications with the Department.</p>
<p>e. 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.</p>
<p>f. Order u/s 12AB 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 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.</p>
<p>g. 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 Office of the Jurisdictional Commissioner of Income Tax. 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.</p>
<p>h. 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.</p>
<p>i. The Trust/ Institution shall furnish a return of income every year within the time limit prescribed under the Income Tax Act, 1961.</p>
<p>j. 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.</p>
<p>k. The registered office or the principal place of activity of the applicant should not be transferred outside the jurisdiction of Jurisdictional Commissioner of Income Tax except with the prior approval.</p>
<p>l. No asset shall be transferred without the knowledge of Jurisdictional Commissioner of Income Tax to anyone, including to any Trust/ Society/ Non Profit Company etc.</p>
<p>m. 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.</p>
<p>n. 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 12AB(4) of the Act.</p>

<p>o. 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.</p>	
<p>p. All the Public Money so received including for Corpus or any contribution shall be routed through a Bank Account whose number shall be communicated to Office of the Jurisdictional Commissioner of Income Tax.</p>	
<p>q. The applicant shall comply with the provisions of the Income Tax Act, 1961 read with the Income Tax Rules, 1962.</p>	
<p>r. The registration and the Unique registration number has been instantly granted and if, at any point of time, it is noticed that form for registration has not been duly filled in by not providing, fully or partly, or by providing false or incorrect information or documents required to be provided under sub-rule (1) or (2) of rule 17A or by not complying with the requirements of sub- rule (3) or (4) of the said rule, the registration and Unique Registration Number (URN), shall be cancelled and the registration and URN shall be deemed to have never been granted or issued.</p>	
<p>Name and Designation of the Registration Granting Authority</p>	<p>Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed)</p>



FORM NO. 10AC

(See rule 17A/11AA/2C)

Order for approval

1	PAN	AAAAL2048J
2	Name	LIFE CARE REGENERATION ASSOCIATION
2a	Address	
	Flat/Door/Building	A-223
	Name of premises/Building/Village	BASEMENT
	Road/Street/Post Office	Chirag Delhi
	Area/Locality	Malviya Nagar
	Town/City/District	SOUTH DELHI
	State	Delhi
	Country	INDIA
	Pin Code/Zip Code	110017
3	Document Identification Number	AAAAL2048JF2021101
4	Application Number	772998720021122
5	Unique Registration Number	AAAAL2048JF20211
6	Section/sub-section/clause/sub-clause/proviso in which approval is being granted	11-Clause (i) of first proviso to sub-section (5) of section 80G
7	Date of approval	09-11-2022
8	Assessment year or years for which the trust or institution is approved	From AY 2022-23 to AY 2026-2027
9	Order for approval:	
	a. After considering the application of the applicant and the material available on record, the applicant is hereby granted 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 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:-	
	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>b. The form for approval in Form No 10A has been duly filled in by providing all the information or documents and no false or incorrect information or documents have been provided.</p>	
	<p>c. 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>d. Where the institution or fund is required to furnish application for approval under clause (ii) of first proviso to sub-section (5) of section 80G, the said institution or fund shall furnish such application within the time allowed under that clause.</p>	
	<p>Name and Designation of the Approving Authority</p>	<p>Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed)</p>

