



**OFFICE OF THE COMMISSIONER OF INCOME TAX  
(EXEMPTIONS), PUNE,**

2rd Floor, B.O. Bhavan, Sector No. 47, Plot No. 1, Pune Satara Road, Parvati,  
Pune-411009

No.PN/CIT(Exemp.)/Tech/12AA/NGP Rg/593/230/2015-16

Date : 30-05-2016

**ORDER U/S 12AA(1)(b)(i) OF THE INCOME TAX ACT, 1961**

Name of the Trust/Institution	<b>NAGAI NARAYANJI MEMORIAL FOUNDATION</b>
Address	<b>1<sup>ST</sup> FLOOR, DAYA CHAMBERS, BESIDE HALDIRAM, WARDHA ROAD, AJNI SQUARE, NAGPUR-440015</b>
PAN	<b>AACTN0928J</b>

The aforesaid Trust/ Society / Company / Institution created / established under the Trust Deed / Memorandum of Association and is registered with the Asst. Registrar of Society, Nagpur on 23/12/2014 vide Reg. No. MAH/937 and also with the Asst. Charity Commissioner, Nagpur on 31/01/2015 vide No F-32827 has filed an application for registration u/s 12AA of Income Tax Act, 1961 in Form No. 10A on 20/11/2015. After considering the material placed on record, I the undersigned, hereby register the Trust / Society / Company / Institution from F.Y. 2015-16 onwards.

02. The name of the Trust / Society / Company / Institution has been entered at URN 593/230/2015-16 as established for religious / charitable purposes, or as a general public utility in the Register of Trusts / Institutions maintained in this office.

03. However, no change in the Trust Deed Memorandum of Association shall be effected without the prior approval of the undersigned i.e. Commissioner of Income Tax (Exemptions), Pune.

04. This certificate testifies to the facts of registration u/s 12AA of the Income Tax Act, 1961 only. It does not confer any right or entitlement regarding operation of section 11, 12 & 13 or any other provisions of the Income Tax Act, 1961 which is to be decided by the Assessing Officer on merit.

05. In terms of Section 12AA(3), if the activities of the trust / institution are found to be not genuine or not being carried out in accordance with the objects of the trust / institution the registration granted vide this order shall be liable for cancellation.



06. The trust / Institution shall operate / open Bank account only in the name of the exempted entity and not in the name of any of the trustees / members / director.

07 The Registration u/s 12AA of the Income Tax Act 1961, does not automatically exempt the income of the Trust. The registration u/s 12AA of the Income Tax Act 1961 does not confer any exemption u/s 80G & therefore, a separate application may be filed for grant of registration u/s 80G of the Income Tax Act 1961.


08. The Assessing Officer shall be at liberty to determine the taxability of Income of the Trust with reference to section 11, 12 & 13 of the Income Tax Act 1961, and to verify the genuineness of activities of the Trust / Institution in future.



Sd/-  
**(DILIP SHARMA)**  
Commissioner of Income-tax (Exemptions),  
Pune.

Copy to :-

1. The Trustee  
**NAGAI NARAYANJI MEMORIAL FOUNDATION**  
**1<sup>ST</sup> FLOOR, DAYA CHAMBERS, BESIDE HALDIRAM,**  
**WARDHA ROAD, AJNI SQUARE, NAGPUR-440015.**
2. The Jt. CIT(Exemptions), Nagpur.
3. The ITO( Exemptions), Ward-1,Nagpur.

  
**(SHASHIKANT. M. KULKARNI)**  
Income Tax Officer( Exemp.)(HQ),  
for Commissioner of Income Tax ( Exemp.), Pune