

**OFFICE OF THE  
DIRECTOR OF INCOME-TAX (EXEMPTION)**

6th Floor, Piramal Chambers, Lalbaug, Mumbai - 400 012

Order No. DIT(E)/MC/80G/2600/2001.

Dated : 26-6-2001.

PAN : AAATA 1331L

Name and Address of the Assessee : **All India Federation of Tax Practitioners**  
215, Rewa Chambers,  
31, New Marine Lines,  
Mumbai 400 020.

**CERTIFICATE UNDER SECTION 80G OF THE I. T. ACT  
(INITIAL/RENEWAL)**

On verification of the facts stated before me/hearing before me I have come to the conclusion that this organisation has satisfied the conditions u/s. 80-G of the I. T. Act, 1961. It shall henceforth satisfy the conditions u/s. 80-G(5) as laid down below :

1. The Donee Institution shall forfeit this benefit provided under the law if any one of the conditions stated herein is not applied with/flouted/abused/whittled down or in any way violated.
2. This exemption is valid for the period from 1-4-2001 to 31-3-2004 (Assessment Year 2002-2003 to 2004-2005) and subject to the following conditions:

**CONDITIONS :**

- i) You shall maintain your account regularly and also get them audited to comply with sec. 80-G(5)(iv) read with sec. 12A(b) of the I.T. Act.
- ii) Every receipt issued to a donor shall bear the number and date of this order and shall state the

date upto which this certificate is valid; i.e., Assessment Year 2002-2003 to 2004-2005.

- iii) No change in the Deed of the Trust/Association shall be effected without 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) Under the provisions to section 80G if you are registered u/s. 12A/U/s. 12AA(1)(b) or approved u/s. 10(23), 10(23C)(vi)/(via), etc. shall have to maintain separate books of account in respect of any business activity carried on u/s. 80-G(5)(i)(a) and shall intimate it within one month of commencement of such activity to this office.
- v) Under the provisions of section 80G any donation received shall not be utilised for the purpose of any such business carried on whether directly/indirectly.
- vi) While issuing the certificate to the Donor the commitment made above should be honoured and it shall not be abused/used in any other purpose.
- vii) The Institution shall ensure that no Non-Charitable purpose shall be served or sought to be served by the Trust/Society/Non-Profit Company as is informed in terms of Yogiraj Trust reported in 107 ITR 777 (SC).
- viii) It shall be ensured that at no time you shall utilise the institution or its funds for the benefits of any particular Religious community or caste prohibited u/s. 80-G(5)(iii).
- ix) This office and the Assessing officer shall also be informed about the Managing Trustee/Manager of

your Trust/Society/Non-Profit Company and the place where the activities of the Trust/Institution are undertaken/likely to be undertaken to satisfy the claimed objects.

- x) In case renewal is not sought from this office the manner in which the assets shall be used/the purpose for which they shall be used shall be immediately informed to this office.

**Mrs. Manjari Kacker**  
*Director of Income Tax*  
(Exemption), Mumbai.

