GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
ITBA/EXM/F/EXM44/2025-26/1083353141(1)
CIT EXEMPTIONS CHANDIGARH

To, HAR HATH KALAM INDIA ASSOCIATION 232/1 ,DASHMESH NAGAR , ,H.NO. 117-B PATIALA, PATIALA 147001 ,Punjab India	

PAN: **AAECH2743L**	Application No: **CIT EXEMPTIONS CHANDIGARH/2025-26/12AA/12817**	DIN & Notice No: **ITBA/EXM/F/EXM44/2025-26/1083353141(1)**	Date: **05/12/2025**

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	**AAECH2743L**
2.	Name and address of the applicant	**HAR HATH KALAM INDIA ASSOCIATION 232/1 ,DASHMESH NAGAR , , H.NO. 117-B , PATIALA, PATIALA 147001 Punjab, India**
2A.	Nature of activities	**Charitable**
3.	Document Identification Number	**ITBA/EXM/F/EXM44/2025-26/1083353141(1)**
4.	Application Number	**CIT EXEMPTIONS CHANDIGARH/2025-26/12AA/12817**
5.	Registration/Approval Number (Unique Registration Number)	**AAECH2743L25CD01**
6.	Section/sub-section/clause/sub-clause/proviso in which registration/approval is being granted	**12AB(1)(b)**
7.	Date of registration/approval/registration/cancellation	**05/12/2025**
8.	Assessment year or years for which the trust or institution is registered or approval	**2027-28 to 2036-37**
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c) This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with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
JAISHREE SHARMA
CIT EXEMPTIONS CHANDIGARH

Annexure (mentioned in row-12 above)

1. The registration is being granted under section 12AB(1)(b) of the Income Tax Act, 1961.
2. 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.
3. 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.
4. 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.
5. The Trust/ Institution should quote the PAN in all its communications with the Department.
6. 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.
7. 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.
8. 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.
9. 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. Separate accounts in respect of each activity as specified in Trust Deed/ Memorandum of Association shall be maintained. 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.

10. The Trust/ Institution shall furnish a return of income every year within the time limit prescribed under the Income Tax Act, 1961.
11. Separate 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.
12. 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.
13. 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.
14. 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.
15. If any specified violation is brought to the notice of the department subsequent to grant of registration, then the registration would be cancelled by the CIT after affording reasonable opportunity of being heard.

JAISHREE SHARMA
CIT EXEMPTIONS CHANDIGARH

Copy to:

1. The Addl./Joint Commissioner of Income Tax- EXEMPTION R-1, CHANDIGARH
2. Assessing Officer- EXEMPTION WARD, CHANDIGARH
3.The applicant

JAISHREE SHARMA
CIT EXEMPTIONS CHANDIGARH

(In case the document is digitally signed please refer Digital Signature at the bottom of the page)

Signature valid

Digitally Signed:
Name: JAISHREE SHARMA
Date: 05-Dec-2025 16:13:46
Location: DIRECTRORATE