FORM NO. 10AC

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

Order for registration

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<tbody>
<tr>
<td>1</td>
<td>PAN</td>
<td>AACTA9473F</td>
</tr>
<tr>
<td>2</td>
<td>Name</td>
<td>ABSOLUTE RETURN FOR KIDS</td>
</tr>
</tbody>
</table>

2a Address

<table>
<thead>
<tr>
<th>Flat/Door/Building</th>
<th>A142</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of premises/Building/Village</td>
<td>Neeti Bagh, Ground Floor, Opp Father Agnel School</td>
</tr>
<tr>
<td>Road/Street/Post Office</td>
<td>Shahpur Jat</td>
</tr>
<tr>
<td>Area/Locality</td>
<td>SOUTH EAST DELHI</td>
</tr>
<tr>
<td>Town/City/District</td>
<td>Andrewsganj S.O</td>
</tr>
<tr>
<td>State</td>
<td>Delhi</td>
</tr>
<tr>
<td>Country</td>
<td>INDIA</td>
</tr>
<tr>
<td>Pin Code/Zip Code</td>
<td>110049</td>
</tr>
</tbody>
</table>

3 Document Identification Number

AACTA9473FE2019601

4 Application Number

258371910090821

5 Unique Registration Number

AACTA9473FE20196

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

23-09-2021

8 Assessment year or years for which the trust or institution is registered

From AY 2022-23 to AY 2026-27

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c. This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with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:-
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.

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

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.

d. The Trust/ Institution should quote the PAN in all its communications with the
Department.

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.

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

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.

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. Separate 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.

i. The Trust/ Institution shall furnish a return of income every year within the time

j. 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

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.

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.

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.

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.
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. 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.
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.

<table>
<thead>
<tr>
<th>Name and Designation of the Registration Granting Authority</th>
<th>Principal Commissioner of Income Tax/ Commissioner of Income Tax</th>
</tr>
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Signature Not Verified
Digitally signed by
SIBICHEN K. MATHEW
Date: 2021-09-23
23:27:55 IST