



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
ITBA/EXM/F/EXM44/2025-  
26/1086664138(1)  
CIT(EXEMPTION), HYD

To, SHREE SWAMINARAYAN GURUKUL ENKAPALLY ROAD ,HIMAYATH X ROAD MOINABAD RANGA REDDY DIST 500075 ,Andhra Pradesh India	
---	--

PAN: AAATS7392D	Application No: CIT(EXEMPTION), HYD/2025- 26/12AA/21121	DIN & Notice No: ITBA/EXM/F/EXM44/2025- 26/1086664138(1)	Date: 27/02/2026
--------------------	--	--	---------------------

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	AAATS7392D
2.	Name and address of the applicant	SHREE SWAMINARAYAN GURUKUL ENKAPALLY ROAD , HIMAYATH X ROAD MOINABAD , RANGA REDDY DIST 500075 Andhra Pradesh, India
2A.	Nature of activities	Charitable
3.	Document Identification Number	ITBA/EXM/F/EXM44/2025-26/1086664138(1)
4.	Application Number	CIT(EXEMPTION), HYD/2025-26/12AA/21121
5.	Registration/Approval Number (Unique Registration Number)	AAATS7392D25HY02
6.	Section/sub-section/clause/sub-clause/proviso in which registration/approval is being granted	Clause (ii) of 2nd proviso to Sec.80G(5)
7.	Date of registration/approval/registration/cancellation	27/02/2026
8.	Assessment year or years for which the trust or institution is registered or approval	2027-28 to 2031-32
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

Note: If digitally signed, the date of digital signature may be taken as date of document.  
,AAYKAR BHAWAN, OPPOSITE LB STADIUM, BASHEER BAGH, HYDERABAD, HYDERABAD, Telangana, 500004  
Email: HYDERABAD.CIT.EXMP@INCOMETAX.GOV.IN, Office Phone:04023465981

Note:- The website address of the e-filing portal has been changed from [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in) to [www.incometax.gov.in](http://www.incometax.gov.in).

\* DIN- Document identification No.

## 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  
BALA KRISHNA BATTULA  
CIT(EXEMPTION), HYD



**Annexure (mentioned in row-12 above)**

S.No.	CONDITIONS
1	No change in the deed of the applicant trust / society / non-profit company or any of its by-laws shall be affected without the due procedure of law and the approval of the Competent Authority as per provisions of law and its intimation shall be given immediately to this office and to the Assessing Officer.
2	Any change in the trustees or address of the applicant trust / society / non-profit company shall be intimated forthwith to this office and to the Assessing Officer.
3	The applicant trust / society / non-profit company shall maintain its accounts regularly and also get them audited as per the provisions of section 80G(5)(iv) read with section 12A(1)(b)/10(23C) of the Income Tax Act, 1961.
4	Every receipt issued to donor shall bear the number and date of this order till the time the approval is valid and is not withdrawn.
5	No cess or fee or any other consideration shall be received in violation of section 2(15) of the Income Tax Act, 1961.
6	The trust / society / non-profit company shall file the return of income of its trust / society / non-profit company as per the provisions of section 139(1)/(4A)/(4C) of the Income Tax Act, 1961.
7	The approval granted through this order shall apply to the donations received only if the applicant trust / society / non-profit company, established in India for charitable purpose, fulfills the conditions laid down in section 80G5(i),(ii),(iii),(iv) and (v) of the Income Tax Act, 1961 and the religious expenditure does not exceed the limit specified in section 80G(5B) of the said Act.
8	If the applicant trust / society / non-profit company derives any income, being profits and gains of business, it shall maintain separate books of account in respect of such business as provided in section 80G(5)(i) of the Income Tax Act, 1961. Further, any donation received by the applicant shall not be used, directly or indirectly, for the purposes of such business and a certificate shall be issued to every person making a donation to the effect that the applicant maintains separate books of account in respect of the business and the donation received by it will not be use, directly or indirectly, for the purpose of the business.
9	The trust/society/non-profit company shall file the form no.10BD for each financial year

	within the prescribed due date.
10	The registration granted under section 12AB or approval granted under clause (23C) of section 10 has not been cancelled by the Pr. 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.
11	The form for approval in Form No. 10AB has been duly filled in by providing all the information or document and no false or incorrect information or documents have been provided.
12	The registration granted under section 12AB or approval granted under clause (23C) of section 10 has not been cancelled by the Pr. Commissioner or Commissioner as authorized by the Board for non-compliance of conditions mentioned in rule 2C or rule 17A of the Income-tax Rules, 1962.
13	<b>It is brought to your notice that any donations received by you and eligible for deductions u/s. 80G(5) shall be made voluntarily by the donor without any direct or indirect benefit to him or his relations either in Institutions run by donee or in institutions where the trustees are interested.</b>
14	<b>Further, any fee paid by the student of the Educational Institution either by him or by his relatives directly or indirectly shall not be treated as voluntary donations which will be eligible for claim of deductions u/s. 80G(5) of the Act.</b>
15	<b>It is brought to your notice that any donations exceeding Rs.2000/- shall be received in mode other than cash only. Any violations in this regards shall invite cancellation of the approval granted u/s. 80G(5) from the date of violations and for the prospective period.</b>
16	<b>Exemption U/s 80G shall be applicable for all Donations, except for the Donations received from the Parents of the Students, who are studying in the Educational institutions run by the Trust.</b>

BALA KRISHNA BATTULA  
CIT(EXEMPTION), HYD

**Copy to:**

1. The Addl./Joint Commissioner of Income Tax- ADDL/JCIT, EXEMPTIONS, HYD
2. Assessing Officer- EXEMPTION CIRCLE 1(1)HYD
3. The applicant

BALA KRISHNA BATTULA  
CIT(EXEMPTION), HYD

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

