Office of the
Commissioner of Income Tax (E),
26th Floor, Tower-E2, Pratyaksha Kar Bhawan
Dr. S.P.Mukherjee Civic Centre, J.L.Nehru Marg,Delhi

NQ.CIT (E) I 2017-18/ DEL - IE28169 - 29112017 9261 Dated 29/11/2017

NAME &. ADDRESS: INDIAN YOGA ASSOCIATION
68, MDNIY, ASHOKA ROAD NEW DELHI 110001

Legal Status : Society
PAN NO : AAAAI8671E
GIR NO : I-1853

Sub:-ORDER UNDER SECTION 80G (5)(vi) OF THE INCOME TAX ACT, 1961

On verification of the facts stated before me/hearing before me, I have come to the conclusion that this organization satisfies the conditions u/s 80G of the Income Tax act, 1961. The institution/Fund is granted approval subject to the following conditions:-

(i) The Donee institution shall forfeit this benefit provided under the law, if any of the conditions stated herein are not complied with/abused/whittled down or in any way violated.

(ii) This exemption is valid for the period from **A.Y.2018-19 to A.Y.2019-20** and subject to the following conditions

Conditions:

(i) You shall maintain your accounts regularly and also get them audited to comply with sec. 80G (5)(iv) read with section 12A(1)(b) and 12A(1)(c) and submit the same before the assessing officer by the due date as per section 139(1) of the Income tax Act 1961.

(ii) Every receipt issued to donor shall bear the number and date of this order and shall state the date up to which this certificate is valid. **A.Y.2018-19 to A.Y.2019-20.**

(iii) No change in the deed of the trust/association shall be affected without the due procedure of Law and its intimation shall be given immediately to this office.

(iv) The approval to the institution/fund shall apply to the donations received only if the fund/institution, established in India for charitable purpose, fulfills the conditions as laid down in section 80G5(i), (ii), (iii), (iv), (v) & (5B) of the Income Tax Act 1961.

(v) This office and the assessing officer shall also be informed about the managing trustees or Manager of your Trust/Society/Non Profit Company and the places where the activities of the Trust/Institution are undertaken/likely to be undertaken to satisfy the claimed objects.

(vi) You shall file the return of income of your fund/institution as per section 139(1)/(4A)/(4C) of the Income Tax Act, 1961.

(vii **No cess or fee or any other consideration shall be received in violation of section 2(15) of the Income Tax Act, 1961.**

(N.C.SWAIN)
Commissioner of Income Tax (Exemptions)
DELHI

(D BABU RAO)
ACIT(Exemp)(HQ)
For Commissioner of Income Tax (Exemptions) DELHI

Asst. Commissioner of Income Tax
(Exemptions) (Hqrs.), Room No. 2620
26th Floor, E-2 Block
Pratyaksh Kar Bhawan, Civic Centre

Copy to:
1. The applicant as above
2. The Assessing Officer

Office of the
Commissioner of Income Tax (E),
26th Floor, Tower-E2, Pratyaksha Kar Bhawan
Dr. S.P.Mukherjee Civic Centre, J.L.Nehru Marg,Delhi

NO.CIT (E) I 2017-18/ DEL - IR26635 - 29112017 8361 Dated 29/11/2017

NAME &. ADDRESS: INDIAN YOGA ASSOCIATION
68, MDNIY, ASHOKA ROAD NEW DELHI 110001

Legal Status : Society
PAN NO : AAAAI8671E
GIR NO : I-1853

Sub:-ORDER OF REGISTRATION U/S 12AA READ WITH SECTION 12A OF THE INCOME TAX ACT 1961

1. An application in Form No. I0A seeking Registration u/s 12AA was filed on 24/05/2017.....
2. The Trust / Society / Non profit company was constituted by deed of trust, memorandum of association / instrument dated 31/10/2008. indicating its object.
3. After considering the material available on record , the applicant trust / society / company is granted registration as General Public Utility. ' Trust / society / company and the provisions of Sections 11 and 12 shall apply in the case from A. Y. ---2018-19--------.The trust/society/NPO is registered at S. No. .....DEL - IR26635 - 29112017 of the register maintained in this office. The registration is granted subject to the following conditions :

Conditions:

I. Order u/s 12AA(1)(b) read with section 12A does not conform any right of exemption upon the applicant u/s 11, 12 and 13 of the 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 provision of law acted upon. This will be further subject to provisions of section 2(15) of the Income Tax Act1961.

II. The Trust/Society/Non Profit Company shall maintain accounts regularly and shall get these audited in accordance with the provision of section 12A(1)(b) of the Income Tax Act, 1961. Separate accounts in respect of each activity as specified in memorandum 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 Organization.

III. 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 the Income Tax Act 1961.

IV. The trust/Institution shall furnish a return of income every year within the time limit prescribed under the act.

V. The trust/Institution should quote the PAN in all its communications with the Department.

VI. The registration u/s. 12AA of the I.T. Act, 1961 does not automatically confer any right on the donors to claim deduction/s. 80G.

VII. 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.

VIII All the Public Money so received including for Corpus or any contribution shall be routed through a Bank Account and such Bank Account Number shall be communicated to this office.

IX. No change in the terms of Deed of the Trust shall be effected without due procedure of law i.e. by order of the jurisdictional High Court and its intimation shall be given immediately to this office.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.

X. No asset shall be transferred without the knowledge of the undersigned to anyone, including to any Trust / Society / Non profit Company etc.

XI.' The registred office or the principal place of activity of the applicant should not be transferred outside the national capital territory, Delhi except with the prior approval of the CIT(E), Delhi.

XII. If later on it is found 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 provisions u/s section 12AA(3) of the Act.

XIII. 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 are no genuine or are not being carried out in accordance with the objects of the Trust/Institution.

Sd/-
(N.C.SWAIN)
Commissioner of Income Tax (Exemptions)
DELHI

Copy to:
1. The applicant as above
2. The Assessing Officer

(D.BABU RAO)
ACIT(Exemp)(HQ)

Asst. Commissioner of Income Tax (Exemptions) (Hqrs.), Room No. 2026, 26th Floor, E-2 Block