

Office of the  
Director of Income Tax (E),  
3<sup>rd</sup> Floor, Aaykar Bhawan,  
District Centre Laxmi Nagar,  
Delhi-110092

F. No. DIT(E)/12A/2011-12/W-258/ 103

Dated : 06.05.2011

**NAME & ADDRESS OF THE APPLICANT**

**World Without Obstacles**

H-5, Garhwali Mohalla, Laxmi Nagar,  
Delhi-110092

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

1. An application in Form No. 10A seeking Registration u/s 12A was filed on **30/11/2010**
2. The Trust / Society / Non profit company was constituted by deed of trust memorandum of association/ instrument dated **20/09/2007** indicating its charitable object. After perusing the instrument/deed/memorandum of association, I am satisfied that the instrument does not contain any non-charitable object and I am also satisfied about the genuineness of its charitable activities carried on.
3. Accordingly registration u/s 12A r. w. s. 12AA is hereby granted from the assessment year **2011-12** onwards subject to satisfaction of following conditions and entered at serial No Del - WR21295 - 06052011 of the register maintained in this office.

**Conditions:**

- i) Order u/s 12A (a) read with section 12AA (1) (b) does not confirm 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.
- ii) The Trust/Society/Non Profit Company shall comply with the provision of Section 139A(1)(ii) and (iii) of the Act within one month of the date of this order to obtain a Permanent Account Number and shall communicate the PAN to this office.
- iii) The Trust/ Society/Non Profit Company shall maintain a/cs regularly and shall get these audited in accordance with the provision of section 12A(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.
- iv) 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.
- v) All the Public Money so received including for Corpus or contribution shall be routed through a Bank Account and such Bank Account Number shall be communicated to this office.
- vi) No change in the Trust Deed/ Memorandum of Association /instrument shall be effected without the approval of the jurisdictional High Court/ Appropriate Authority and it shall continue to serve the main object of the trust in future without any charge.
- vii) 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.
- viii) No Asset shall be transferred without the knowledge of the undersigned to anyone, including to any Trust / society / Non profit company, etc.
- ix) The registered 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 DIT(E) Delhi.
- x) **No fee or any other consideration shall be received which comes under the proviso to section 2(15) of the Income Tax Act.**
- xi) **The trust shall not run any school/educational institution without approval of Competent Authority.**
- xii) **If the trust does not receive approval from Competent Authority for running school/ educational institution, the trust shall not charge any fees or other consideration.**

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



( P.V.RAO )  
Director of Income Tax (Exemption)  
New Delhi.

Director of Income Tax  
(Exemptions) Aayakar Bhawan  
Distt. Centre, Laxmi Nagar,  
Delhi-110092  
( Jaswinder Singh )  
INCOME-TAX OFFICER (E) (Hqrs.)  
For Director of Income Tax, Delhi  
Income Tax Officer (E)  
Aayakar Bhawan, 11rd Floor,  
Distt. Centre, Laxmi Nagar,  
Delhi-110092





OFFICE OF THE  
DIRECTOR OF INCOME TAX (E),  
3<sup>RD</sup> FLOOR, AAYKAR BHAWAN,  
DISTT. CENTRE LAXMI NAGAR, DELHI-110092

No. DIT(E) / 2011-12 / W-258 / 176

Dated:- 06.05.2011

**NAME & ADDRESS OF THE APPLICANT:** **World Without Obstacles**  
H-5, Garhwali Mohalla, Laxmi Nagar,  
Delhi-110092

**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:-

1. The Donee institution shall forfeit this benefit provided under the law, if any of the conditions stated herein is not complied with/abused/whittled down or in any way violated.
2. This exemption is valid for the period from **A.Y. 2011-12 Onwards till it is rescinded** 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(b) and 12A(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 from **A.Y. 2011-12 Onwards till it is rescinded**
- (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 80G(i), (ii), (iii), (iv) & (v) of the Income Tax Act 1961.
- (v) This office and the assessing officer shall also be informed about the managing trustees of 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 fee or any other consideration shall be received which comes under the proviso to section 2(15) of the Income Tax Act.
- (viii) **The trust shall not run any school/educational institution without approval of Competent Authority.**
- (ix) **If the trust does not receive approval from Competent Authority for running school/ educational institution, the trust shall not charge any fees or other consideration.**

**Copy to**

1. The applicant as above.
2. The Assessing Officer.



(P.V. RAO)  
Director of Income Tax,  
(Exemptions), Delhi

Director of Income Tax  
(Exemptions) Aayakar Bhawan  
Distt. Centre, Laxmi Nagar,  
Delhi-110092

(Jaswinder Singh)  
Income Tax Officer (E) (Hqrs.)  
For Director of Income Tax, Delhi  
Income Tax Officer H.Q. (E)  
Aayakar Bhawan, 11<sup>th</sup> Floor,  
Distt. Centre, Laxmi Nagar,  
Delhi-110092