

**C R RAO ADVANCED INSTITUTE OF MATHEMATICS
STATISTICS AND COMPUTER SCIENCE (AIMSCS)**

HYDERABAD

EXEMPTIONS AND BENEFITS UNDER INCOME TAX ACT, 1961:

- 1) The Society is registered under section 12A of the Income Tax Act, 1961 and the same is in force.
- 2) The Society is registered under Section 80G of the Income Tax Act, 1961 and , is valid perpetually unless revoked as per the amendment to section 80G (5)(vi) of the Income Tax Act, 1961 effective from 01-10-2009 read with clarificatory Circular No.7/2010 dated 27-10-2010.
- 3) On account of the said exemptions / deductions the society's net income (excess/surplus of income over expenditure) is exempt from Income Tax.



PROCEEDINGS OF THE DIRECTOR OF INCOME TAX (EXEMPTIONS):
HYDERABAD

Sri S.V.JADHAV, I.R.S.,

Director of Income Tax (Exemptions)

F.No.DIT(E)/HYD/80G/37(04)/07-08

Dated: 18-9-2007

SUB: Granting of an approval or for continuance thereof to an Institution or a fund [referred to u/s.80G(2) & (5) of I.T.Act, 1961] - Regarding.

REF: The application in Form No.10G filed by **C.R.Rao Advanced Institute of Mathematics, Statistics and Computer Science, 6-3-687, 206 Royal Pavillion, Amcerpet, Hyderabad.**

APPROVAL U/S 80G(5)(vi) OF THE INCOME TAX ACT, 1961:

The application filed in Form No.10G seeking approval in the above case, on 10-04-2007, has been examined and I am satisfied that:

- (i) This is a fund/trust as mentioned in clause (iv) of sub section 2 of Sec.80G of the I.T.Act, 1961;
- (ii) The donation made to the said trust/fund/society do qualify for deduction in computing the income of a person who makes the donation i.e. in the hands of the donor.

Accordingly the approval sought for is hereby accorded u/s.80G(5)(vi) of the I.T.Act, 1961.

2. The approval shall have effect from **01-04-2007 to 31-3-2009** subject to all other provisions of I.T.Act, 1961, as applicable.

- (i) The receipts issued to the donors should bear the number and the date of this order and the period of validity.
- (ii) The Society shall submit the statement of income and expenditure for the year ended on 31-03-2007 and subsequent year(s) within the prescribed time before the prescribed authority.
- (iii) Requests for renewals should be made to the Director of Income-tax (Exemp), Hyderabad, within three months from the expiry of the period mentioned in para 2 above with statements of Income and Expenditure account, Balance Sheet and Audit Report in Form No.10B, wherever the income exceeds Rs.50,000/- and a Certificate signed by all the Office bearers to the effect that the Society did not infringe the provisions of section 13(1) of the Income-tax Act, 1961 from the date of inception till date.
- (iv) The Society seeking exemption shall fulfill the conditions mentioned in sub-section 5 of section 80G of I.T.Act, 1961.

—sd—

(S.V.JADHAV)

Director of Income Tax (Exemptions)
Hyderabad.

Copy to:

1. **C.R.Rao Advanced Institute of Mathematics, Statistics and Computer Science, 6-3-687, 206 Royal Pavillion, Amcerpet, Hyderabad.**
2. The DDIT (Exemptions)-II, Hyderabad.


[D.J.P. Anand]

Income Tax(H.Qrs)(Exemp)
O/o DIT(E), Hyderabad.



(TO BE PUBLISHED IN PART II, SUB-SECTION (II) OF SECTION 3 OF THE GAZETTE OF INDIA)

Government of India
Ministry of Finance
(Department of Revenue)
(Central Board of Direct Taxes)

New Delhi, the 18th August, 2009

Notification

S.O. It is hereby notified for general information that the organization **C.R.Rao Advanced Institute of Mathematics, Statistics and Computer Science (AIMSCS)**, Hyderabad has been approved by the Central Government for the purpose of clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (said Act), read with rules 5C and 5D of the Income-tax Rules, 1962 (said Rules) **from Assessment year 2009-10 onwards** in the category of 'scientific research association' subject to the following conditions, namely:-

- (i) The **sole objective** of the approved 'scientific research association' shall be to undertake scientific research;
- (ii) The approved organization shall carry out the scientific research activity **by itself**;
- (iii) The approved organization shall **maintain books of accounts** and get such books audited by an accountant as defined in the explanation to sub-section (2) of section 288 of the said Act and furnish the report of such audit duly signed and verified by such accountant to the Commissioner of Income-tax or the Director of Income-tax having jurisdiction over the case, by the due date of furnishing the return of income under sub-section (1) of section 139 of the said Act;
- (iv) The approved organization shall maintain a **separate statement of donations received and amounts applied for scientific research** and a copy of such statement duly certified by the auditor shall accompany the report of audit referred to above.

Contd.....p. 2

2. The Central Government shall withdraw the approval if the approved organization:

- (a) fails to maintain books of accounts referred to in sub-paragraph (iii) of paragraph 1; or
- (b) fails to furnish its audit report referred to in sub-paragraph (iii) of paragraph 1; or
- (c) fails to furnish its statement of donations received and amounts applied for scientific research referred to in sub-paragraph (iv) of paragraph 1; or
- (d) ceases to carry on its research activities or its research activities are not found to be genuine; or
- (e) ceases to conform to and comply with the provisions of clause (ii) of sub-section (1) of section 35 of the said Act read with rules 5C and 5D of the said Rules.

Sanjay Lal

(Dr. Sanjay Kumar Lal)
Under Secretary to the Govt. of India

Notification No. 62/2008

(F.No.203/96/2008/ITA-II)

To

The Manager,
Govt. of India Press,
Mayapuri, New Delhi

Copy forwarded to:

1. The applicant organisation.
2. The Director General of Income Tax (Exemptions), New Delhi
3. Comptroller & Auditor General of India.
4. DIT (E), Hyderabad
5. Concerned File
6. Ministry of Law & Justice (Correction Section), New Delhi.
7. DIT (Systems), New Delhi, for placing on the website incometaxindia.gov.in
8. Guard file.

(Dr. Sanjay Kumar Lal)
Under Secretary to the Govt. of India

FORM NO. 10AC

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

Order for registration

1	PAN	AAATC6881F
2	Name	C.R.RAO ADVANCED INSTITUTE OF MATHEMATICS, STATISTICS AND COMPUTER SCIENCE
2a	Address	
	Flat/Door/Building	1-1-770/A, FLAT NO 510, VISHNU RESIDENCY
	Name of premises/Building/Village	GANDHI NAGAR
	Road/Street/Post Office	MUSHEERABAD
	Area/Locality	HYDERABAD
	Town/City/District	
	State	
	Country	
	Pin Code/Zip Code	0
3	Document Identification Number	AAATC6881FE2021901
4	Application Number	144343730101221
5	Unique Registration Number	AAATC6881FE20219
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	31-12-2021
8	Assessment year or years for which the trust or institution is registered	From AY 2022-23 to AY 2026-2027
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 anybody specified in section 13(3) of the Income Tax Act, 1961.
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 subject to provisions of section 2(15) of the Income Tax Act, 1961.
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(b) of the Income Tax Act, 1961. Seperate 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 limit prescribed under the Income Tax Act, 1961.
j. Seperate 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.
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.

c. 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.

q. The applicant shall comply with the provisions of the Income Tax Act, 1961 read with the Income Tax Rules, 1962.

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.

Name and Designation of the Registration
Granting Authority

Principal Commissioner of Income
Tax/ Commissioner of Income Tax

(Digitally signed)

Certification signature by KRISHNAMURTHI
RAMESH - 10023, jayaram@income-tax.gov.in
validity unknown

Digitally signed by
KRISHNAMURTHI RAMESH
Date: 2021.02.24 14:47:30
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