

## भारत सरकार

कार्यालय, आयकर आयुक्त,  
जयपुर-तृतीय, जयपुर

आदेश संख्या : आ0आ0/जय-तृतीय/आ0आ0(त0 एवं न्या0)/2011-12/236

दिनांक-24.11.2011

विषय:- आयकर अधिनियम, 1961 की धारा 12 अ अ के अधीन न्यास/संस्थाओं का पंजीकरण

**भाई नितीन कुमार एज्यूकेशन एण्ड सौशियल वेलफेयर ट्रस्ट  
सादुलपुर, जिला - चुरू**

जो दिनांक 17.05.2010 को न्यास विलेख/मेमोरेन्डम ऑफ एसोसिएशन द्वारा गठित हैं, दिनांक 09.05.2011 को निर्धारित प्रपत्र में आयकर अधिनियम, 1961 की धारा 12 अ (अ) के अधीन पंजीकरण के लिए प्रार्थना पत्र दिया है।

निम्नांकित शर्तों पर संस्थान को धारा 12 अ (अ) के अधीन पंजीकरण किया जाता है। किसी शर्त की अवज्ञा दुरुपयोग कमी या उल्लंघन की स्थिति में कानून के अनुसार ये सुविधाएं दाता संस्थान द्वारा जब्त कर ली जायेगी।

- 1) पंजीकरण दिनांक 01.04.2011 से माना जावेगा।
- 2) आयकर अधिनियम 1961 की धारा 2 (15) के तहत पुण्यार्थ उद्देश्यों में, अन्य बातों के साथ-साथ अन्य लोक उपयोगिता के क्रियाकलापों की प्रगति शामिल है। इसके आवेदन को ध्यान में रखें बिना, दिनांक 01.04.2011 से किसी अन्य लोक उपयोगिता की प्रगति पुण्यार्थ उद्देश्यों में शामिल नहीं की जाएगी यदि इसमें कोई ऐसा क्रियाकलाप सम्मिलित है जो कारोबार की प्रकृति का है, व प्राप्तियां रु 10 लाख से अधिक है।
- 3) आयकर अधिनियम 1961 की धारा 139(4A) के तहत आप स्वैच्छिक विवरणी विनिर्दिष्ट समय सीमा के अन्दर दाखिल करें।
- 4) प्रार्थना पत्र की धारा 12 अ (अ) के तहत इस कार्यालय के प्रार्थना पत्रों के रजिस्टर में संख्या 107/23 न्यास/संस्था में दर्ज कर लिया गया है।

न्यास या संस्था को प्रदत्त आयकर अधिनियम 1961 की धारा 12 अ के अन्तर्गत, प्रमाण-पत्र, का तात्पर्य स्रोत पर कर कटौती, के लागू हो रही आयकर अधिनियम की धाराओं से नहीं है।

*(राजीव सहाय)*

आयकर आयुक्त, जयपुर तृतीय,  
जयपुर

*Rajesh Kumar*  
Secretary  
Bhai Nitin Kumar Education  
& Social Welfare Trust  
Sadulpur (Churu) Raj.

प्रतिलिपि सूचनार्थ एवं आवश्यक कार्यावाही हेतु-

1. भाई नितीन कुमार एज्यूकेशन एण्ड सौशियल वेलफेयर ट्रस्ट, सादुलपुर, जिला - चुरू
2. आयकर अधिकारी, वार्ड-1, चुरू
3. संयुक्त आयकर आयुक्त, झुंझुनू रेंज- झुंझुनू।

Photocopy Attested  
(9/30/01/2026)  
VIJAY SINGH  
CENTRAL NOTARY  
Rajgarh (Churu) Raj.

(राजेन्द्र कुमार अग्रवाल)  
आयकर अधिकारी(त0 एवं न्या0)  
कृते आयकर आयुक्त, जयपुर तृतीय,  
जयपुर



**TO BE PUBLISHED IN PART-II SECTION 3(ii) OF THE GAZETTE OF INDIA**

कार्यालय  
Office of the  
प्रधान मुख्य आयकर आयुक्त, राजस्थान  
Pr. Chief Commissioner of Income Tax, Rajasthan  
केन्द्रीय राजस्व भवन, भगवानदास रोड, जयपुर  
C.R. Building, Bhagwan Das Road, Jaipur  
Ph.0141-2385478, E-Mail: jaipuritotechccit@gmail.com

Dated : 26 August, 2014

**NOTIFICATION**

In exercise of the powers conferred by sub-clause (vi) of clause (23C) of Section 10 of the Income-tax Act, 1961(43 of 1961) read with rule 2CA of the Income-tax Rules 1962, the Chief Commissioner of Income-tax, Jaipur hereby approves "**Bhai Nitin Kumar Education & Social Welfare Trust Khemana Road, Sadulpur (Rajgarh), Churu**" for the purpose of said section for the A.Y. 2013-14 onwards, provided that the society conforms to and complies with the provisions of sub-clause(vi) of clause(23C) of section 10 of the Income-tax Act, 1961 read with rule 2CA of the Income-tax Rules, 1962.

**Notification No. 37/2014-15**

(Swatantra Kumar)  
Pr. Chief Commissioner of Income Tax,  
Rajasthan, Jaipur

To,  
The Manager,  
Govt. of India Press,  
Ring Road, Mayapuri Industrial Area,  
Near Rajouri Garden, New Delhi.

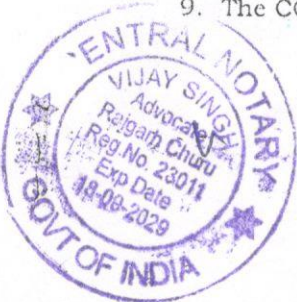
No. PCCIT/JPR/ITO(Tech.)/10(23C)(vi)/2014-15/3141

Dated : 26 August, 2014

Copy to:-

1. The Secretary, Bhai Nitin Kumar Education & Social Welfare Trust Khemana Road, Sadulpur (Rajgarh), Churu. - 331023
2. The Under Secretary, CBDT, North Block, New Delhi.
3. The Comptroller & Auditor General of India, New Delhi.
4. The Director of Income-tax(RSP & PR), 2<sup>nd</sup> Floor, Hans Bhawan, Bahadur Shah Jafar Marg, New Delhi.
5. The Pr. Director General of Training, NADT, Nagpur.
6. The Chief Controller of Accounts, CBDT, H-Block, Vikas Bhawan, New Delhi.
7. Centre for Tax Research, 212, SFS, Ashok Vihar, Phase-IV, Delhi.
8. All CsIT in Rajasthan Region.
9. The CCIT Jodhpur/Udaipur.

(Ram Niwas Yadav)  
Income Tax Officer (Tech.)  
For Pr. Chief Commissioner of Income-tax, Rajasthan



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9930/01/2026  
VIJAY SINGH  
CENTRAL NOTARY  
Rajgarh (Churu) Raj.

Secretary  
Bhai Nitin Kumar Education  
& Social Welfare Trust  
Sadulpur (Churu) Raj.



# FORM NO. 10AC

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

Order for approval

1	PAN	AABTB3680J
2	Name	BHAI NITIN KUMAR EDUCATION AND SOCIAL WELFARE TRUST
2a	Address	
	Flat/Door/Building	WARD NO 09BEHIND MOHTA DHARAMSALA
	Name of premises/Building/Village	
	Road/Street/Post Office	SHRI RAM KUNJNEAR BUS STAND SADULPUR
	Area/Locality	CHURU
	Town/City/District	
	State	
	Country	
	Pin Code/Zip Code	0
3	Document Identification Number	AABTB3680JC2021901
4	Application Number	361834330260821
5	Unique Registration Number	AABTB3680JC20219
6	Section/sub-section/clause/sub-clause/proviso in which approval is being granted	05-Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 10)
7	Date of approval	24-09-2021
8	Assessment year or years for which the trust or institution is approved	From AY 2022-23 to AY 2026-27
9	Order for approval:	
	a. After considering the application of the applicant and the material available on record, the applicant is hereby granted approval 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 approval by fraud or misrepresentation of facts or if it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.	
10	Conditions subject to which approval is being granted	

Bhai Nitin Kumar Education  
& Social Welfare Trust  
Sadulpur (Churu) Raj.



The approval is granted subject to the following conditions:-

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

b. The applicant will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established and in a case where more than fifteen per cent of its income is accumulated, the period of the accumulation of the amount exceeding fifteen percent of its income shall in no case exceed five years, as required in clause (a) of the third proviso to section 10(23C) of the Income Tax Act, 1961.

c. The applicant will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11 of the Income Tax Act, 1961, as required in clause (b) of the third proviso to section 10(23C) of the Income Tax Act, 1961.

d. Application of income outside India will be allowed only if it is for a charitable purpose which tends to promote international welfare in which India is interested and will be allowed to the extent to which it is so applied and prior approval has been taken from the CBDT as per the provisions of section 11(1)(c) of the Income Tax Act, 1961.

e. This approval shall not apply in relation to any income from any activity in the nature of trade, commerce or business or rendering of any service in relation to trade, commerce or business, irrespective of the nature of use or application or retention of income from such activity.

f. The applicant will get its accounts audited by an accountant as defined in explanation below sub-section (2) of section 288 and furnish along with the return of income, the report of such audit in the prescribed form duly signed and verified by such accountant and setting forth such particulars as may be prescribed.

g. The applicant will regularly file its return of income along-with audit report before the Income Tax authority in accordance with section 139(4C) of the Income Tax Act, 1961.

h. In the event of dissolution, its surplus and the assets will be given to a charitable organisation with similar objects and no part of the same will go to any of the trustees/beneficiaries of the society or any person(s) specified in section 13(3) of the Income Tax Act, 1961.

i. The approval shall not apply in relation to anonymous donations in terms of the fifteenth proviso to section 10(23C) read with section 115 BBC of the Income Tax Act, 1961.

j. If any amount is paid by way of salary, allowance or otherwise to any person referred to in sub-section (3) of section 13 of the Income Tax Act, 1961 out of the resources of the society, the same shall not be in excess of what may be reasonably paid for such services.

k. As and when there is a move to amend or alter the trust deed/rules and regulations of the society, prior approval of the Jurisdictional Commissioner of Income Tax shall be sought along with the draft of the amended deed and no such amendment shall be effected until the approval is accorded.

l. The approval and the Unique registration number has been instantly granted and if, at any point of time, it is noticed that form for approval 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 2C or by not complying with the requirements of sub-rule (3) or (4) of the said rule, the approval and Unique Registration Number (URN), shall be cancelled and the approval and URN shall be deemed to have never been issued or granted.



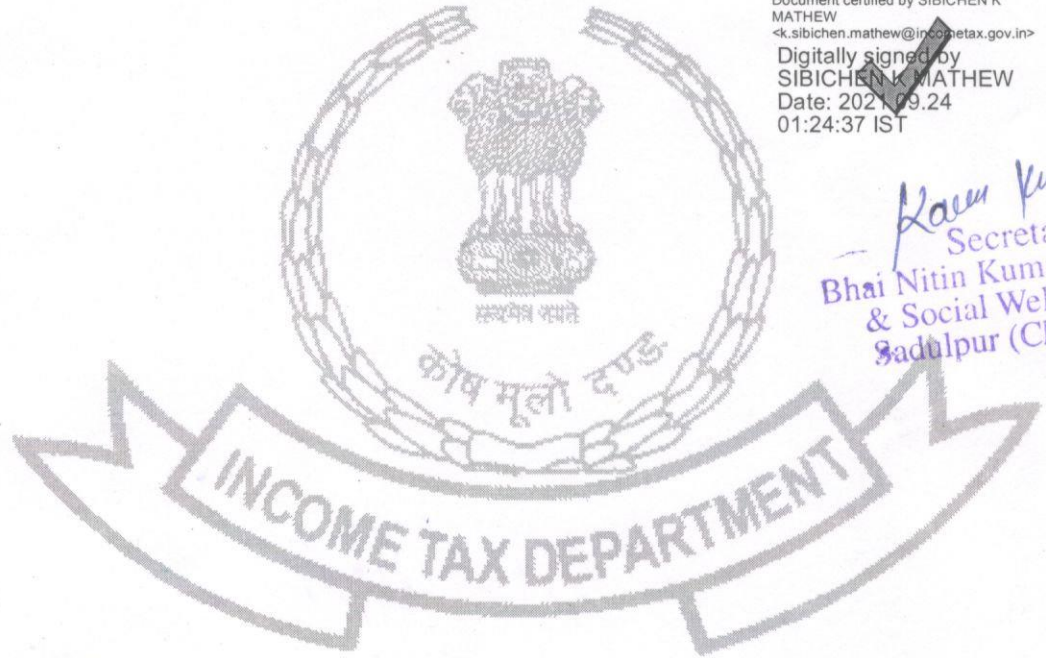
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973061/2028  
VIJAY SINGH  
CENTRAL NOTARY  
Raigarh (Chhatisgarh)

Secretary  
Bharat Kumar Education  
& Social Welfare Trust  
Raigarh (Chhatisgarh)



	Name and Designation of the Approving Authority	Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed)
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Document certified by SIBICHEN K MATHEW  
 <k.sibichen.mathew@income-tax.gov.in>  
 Digitally signed by SIBICHEN K MATHEW  
 Date: 2024.09.24 01:24:37 IST

*Kaun Kumar*  
 Secretary  
 Bhai Nitin Kumar Education & Social Welfare Trust  
 Sadulpur (Churu) Raj.



Photocopy Attested  
 9/30/01/2026  
 VIJAY SINGH  
 CENTRAL NOTARY  
 Rajgarh (Churu) Raj



# Bhai Nitin Kumar Education & Social Welfare Trust (Regd.)

Reg. No. 22/18-8-06 At Sub Registrar Office, Rajgarh

12-A Approved by Sub Clause (VI) & Clause (23C) & Section 10 Dated 26-8-2014  
Chief Commissioner of Income Tax, Rajasthan

**Ram Pratap Poonia**  
Chairman

**Kaushal Kumar**  
Secretary

Ref. No. : ADCE / SDLP / 20 26/230

Date : 30/01/2026

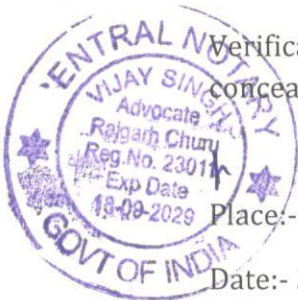
## Not-for-Profit Certificate

I am Kaushal Kumar Poonia S/o Sh. Ram Pratap Poonia Aged 43 years Residence of Vill-Ludi Jhabhar Teh-Rajgarh Dist-Churu Rajasthan, Secretary Bhai Nitin Kumar Education & Social Welfare Trust Sadulpur (Churu) Solemnly Affirm the following.

1. That the Bhai Nitin Kumar Education & Social Welfare Trust Sadulpur as a Not-for-Profit Character.
2. That the Bhai Nitin Kumar Education & Social Welfare Trust Sadulpur as a motive of providing education to the student of the region.
3. That the Bhai Nitin Kumar Education & Social Welfare Trust Sadulpur as motive not to earn profit.
4. That the member of Trust is not blood relative with each other.

*Kaushal Kumar Poonia*  
Secretary

Deponent  
Bhai Nitin Kumar Education  
& Social Welfare Trust  
Sadulpur (Churu) Raj.



Verification: - The above declaration is true correct and nothing has been concealed there in.

Place:- Sadulpur (Churu) Raj.

Date:- 30-01-2026

*Kaushal Kumar Poonia*  
Deponent

Secretary  
Bhai Nitin Kumar Education  
& Social Welfare Trust  
Sadulpur (Churu) Raj.

**Regd. Office**

Shriram Kunj, Ward No. 9, Behind Mohta Dharmshala,  
Bus Stand Sadulpur, Distt. Churu - 331023 (Raj.)

Photocopy Attested

*30/01/2026*

VIJAY SINGH  
CENTRAL NOTARY  
Rajgarh (Churu) Raj.

Mobile 99282-90644  
94138-87455