



**OFFICE OF THE COMMISSIONER OF INCOME TAX
(EXEMPTIONS), PUNE,
2rd FLOOR, B.O. BHAVAN, SECTOR No. 47, PLOT No. 1, PUNE
SATARA ROAD, PARVATI, PUNE-411009**

No.PN/CIT (Exempt.)/Tech/80G/128/2015-16/3476

Date : 26.11.2015

**Name and address of
the Trust/Institution**

**Roll Ball Federation of India,
15, Erandawana, Karve Road,
Pune- 411004.**

PAN

AAATR8593F

**ORDER UNDER SECTION 80G(5)(vi) OF THE INCOME TAX ACT, 1961
READ WITH RULE 11AA OF THE INCOME TAX RULES, 1962**

Donations made to **Roll Ball Federation of India, 15, Erandawana, Karve Road, Pune- 411004**, will be eligible for the benefit of deduction under section 80G of the Income Tax Act, 1961, in the hands of donors subject to the limits and conditions prescribed therein.

2. The above approval shall remain valid from **A.Y.2016-17** till it is **withdrawn**. This is subject to adherence to the following :

1. Donee organization shall forfeit this benefit provided under the law, if any one of the conditions stated herein is not applied with / flouted / abused / whittled down or in any way violated.

CONDITIONS :

1. Accounts shall be maintained regularly and also got audited to comply with Section 80G(5)(iv) read with Sec. 12A(b) and submit the same along with the return of income as per provisions of Income Tax Act 1961.
2. Every receipt issued to a donor shall bear the reference number and date of this order.



3. No change in the Deed of the Trust / Association shall be effected without the procedure of law.
4. Under the provisions of section 80G if you are registered U/s 12AA(1)(b)(i) shall have to maintain separate books of accounts in respect of any business activity carried on u/s 80G(5)(1)(a) and shall intimate it within one month of commencement of such activity to this office.
5. Under the provisions of Section 80G any donation received shall not be utilized for the purpose of any such business carried out whether direct / indirectly.
6. While issuing the certificate to the Donor the commitment made above should be honored and it shall not be abused / used in any other purpose.
7. The Institution shall ensure that no Non-Charitable purpose shall be served or sought to be served by the Trust / Society / Non-Profit Company as is informed in terms of Yogiraj Trust reported in 107 ITR 777 (S.C.)
8. It shall be ensured that at no time the Institution or its funds shall be utilized for the benefit of any particular Religious community or caste prohibited u/s 80G(5)(iii).
9. Consequent to amendment of section 2(15) of the Income Tax Act 1961 w.e.f. 01/04/2009, if the Trust / Institution / Society carries on any activity of the nature of trade commerce or business for a cess or fees or any other consideration, such activity is liable for the tax even if income from such activity is applied for objects of the Trust / Institution / Society. The advancement of any other object of general public utility shall not be a charitable purpose, if it involves the carrying on of any activity in the nature of trade, commerce or business, for a cess or fee or any other consideration, irrespective of the nature of use or application, or retention, of the income from such activity. Further, exemption u/s 80G granted will be withdrawn, if any of the above specified activities are carried on in future.
10. This office and the Assessing Officer shall also be informed about the Managing Trustee / Manager of your Trust / Society / Non-Profit Company and the place where the activities of the Trust / Institution are undertaken / likely to be undertaken to satisfy the claimed objects.
11. In case Renewal is not sought from this office the manner in which the assets shall be used / the purpose for which they shall be used shall be immediately informed to this office.



12. The Trust / Society should mention its name, PAN and also that it is a “Charitable Institution” in all its correspondence, brochures, receipts etc., for the information of the general public.

Sd/-

(S.K.SINGH)

Commissioner of Income-tax(Exemptions),
Pune.

Copy to :-

- 1) **Roll Ball Federation of India,
15, Erandawana, Karve Road,
Pune- 411004.**
- 2) The Jt. CIT(Exempt.),Pune
- 3) The I.T.O.,(Exempt.), W-1, Pune

He is requested to verify and satisfy himself about compliance by the assessee with the relevant provisions of the Income-tax Act,1961 and with the instructions and conditions issued/ prescribed by the CBDT from time to time.



(SHASHIKANT M.KULKARNI)
Income Tax Officer(Exemp.)(HQ),
for Commissioner of Income Tax (Exemp.), Pune