

GOVERNMENT OF INDIA MINISTRY OF CORPORATE AFFAIRS

Central Registration Centre

Certificate of Incorporation

[Pursuant to sub-section (2) of section 7 and sub-section (1) of section 8 of the Companies Act, 2013 (18 of 2013) and rule 18 of the Companies (Incorporation) Rules, 2014]

The Corporate Identity Number of the company is

DS MINISTRY OF CORPORATE AFFAIRS 10 CORPORATE AFFAIRS 10 CORPORATE AFFAIRS 10 CORPORATE AFFAIRS 10

Digital Signature Certificate

For and on behalf of the Jurisdictional Registrar of Companies

Registrar of Companies

Central Registration Centre

Disclaimer: This certificate only evidences incorporation of the company on the basis of documents and declarations of the applicant(s). This certificate is neither a license nor permission to conduct business or solicit deposits or funds from public. Permission of sector regulator is necessary wherever required. Registration status and other details of the company can be verified on <u>www.mca.gov.in</u>

Mailing Address as per record available in Registrar of Companies office:



* as issued by the Income Tax Department

आयकर विभाग

INCOME TAX DEPARTMENT



भारत सरकार GOVT. OF INDIA

ई- स्थायी लेखा संख्या कार्ड e - Permanent Account Number (e-PAN) Card AAGCH5298A

नाम / Name	HIMALAYAN ADVOCACY CHAMBERS		
निगमन/गठन की तारीख Date of Incorporation / Formation	17/10/2022		
 Permanent Account Number (PAN) facilitate Income Tax Department linking of various documents, including payment of taxes, assessment, tax demand tax arrears, matching of information and easy maintenance & retrieval of electronic information etc. relating to a taxpayer. स्थायी लेखा संख्या (पैन) एक करदाता से संबंधित विभिन्न दस्तावेजों को जोड़ने में आयकर विभाग को सहायक होता है, जिसमें करों के भुगतान, आकलन, कर मांग, टैक्स बकाया, सूचना के मिलान और इलक्ट्रॉनिक जानकारी का आसान रखरखाव व बहाली आदि भी शामिल है । Quoting of PAN is now mandatory for several transactions specified under Income Tax Act, 1961 (Refer Rule 114B of Income Tax Rules, 1962) आयकर अधिनियम, 1961 के तहत निर्दिष्ट कई लेनदेन के लिए स्थायी लेखा संख्या (पैन) का उल्लेख अब अनिवार्थ है (आयकर नियम, 1962 के नियम 114B, का संदर्भ लें) Possessing or using more than one PAN is against the law & may attract penalty of upto Rs. 10,000. एक से अधिक स्थायी लेखा संख्या (पैन) का रखना या उपयोग करना, कानून के विरुद्ध है और इसके लिए 10,000 रुपये तक का दंड लगाया जा सकता है। The PAN Card enclosed contains Enhanced QR Code which is readable by a specific Android Mobile App. Keyword to search this specific Mobile App on Google Play Store is "Enhanced QR Code Reader for PAN Card. संलप्त पैन कार्ड में एनहान्स क्यूआर कोड शामिल है जो एक विशिष्ट एंड्रॉइड मोबाइल ऐप द्वारा पठनीय है। Google Play Store पर इस विशिष्ट मोबाइल ऐप को खोजने के लिए कीवर्ड "Enhanced QR Code Reader for PAN Card. 			
<mark>'आयकर विभाग</mark> INCOME TAX DEPARTMENT स्थायी लेखा स Permanent Accoun	t Number Card H5298A H5298A H5298A H5298A		

Electronically issued and Digitally signed ePAN is a valid mode of issue of Permanent Account Number (PAN) post amendments in clause (c) in the Explanation occurring after sub-section (8) of Section 139A of Income Tax Act, 1961 and sub-rule (6) of Rule 114 of the Income Tax Rules, 1962. For more details, <u>click here</u>



GOVERNMENT OF INDIA MINISTRY OF FINANCE INCOME TAX DEPARTMENT ITBA/EXM/F/EXM44/2024-25/1069773958(1) **CIT EXEMPTIONS CHANDIGARH**

То,	
HIMALAYAN ADVOCACY CHAMBERS WARD NO. 10, NAGAR NIGAM DHARAMSHALA ,SHAM NAGAR KANGRA, KANGRA 176215 ,Himachal Pradesh India	

PAN: AGCH5298A AGCH5298A AGCH5298A AGCH5298A ACHANDIGARH/2024- 25/12AA/11061	DIN & Notice No: ITBA/EXM/F/EXM44/2024- 25/1069773958(1)	Date: 18/10/2024
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FORM NO. 10AD (See rule 2C or 11AA or 17A) Order for registration or approval or rejection or cancellation

1.	Permanent Account Number (PAN) of the applicant	AAGCH5298A
2.	Name and address of the applicant	HIMALAYAN ADVOCACY CHAMBERS WARD NO. 10, NAGAR NIGAM DHARAMSHALA , SHAM NAGAR , KANGRA, KANGRA 176215 Himachal Pradesh, India
3.	Document Identification Number	ITBA/EXM/F/EXM44/2024-25/1069773958(1)
4.	Application Number	CIT EXEMPTIONS CHANDIGARH/2024- 25/12AA/11061
5.	Registration/Approval Number (Unique Registration Number)	AAGCH5298A24CD01
6.	Section/sub-section/clause/sub- clause/proviso in which registration/approval is being granted	12AB(1)(b)
7.	Date of registration/approval/registration/cancellati on	18/10/2024
8.	Assessment year or years for which the trust or institution is registered or approval	2023-24 to 2027-28
9.	Reasons of rejection/cancellation, in case if the application for registration/approval has been rejected or cancelled	Not Applicable
10.	Date of opportunity afforded to the applicant before such rejection or cancellation of application for registration/ approval	Not Applicable

Note: If digitally signed, the date of digital signature may be taken as date of document. ROOM NO:1,5th floor, C R BUILDING, HIMALAYA MARG, SECTOR 17 - E, CHANDIGARH, CHANDIGARH, Chandigarh (UT), 160017 Email: CHANDIGARH.CIT.EXMP@INCOMETAX.GOV.IN, Office Phone:01722544459

11. Order for registration/approval:

- a) After considering the application of the applicant and the material available on record, the applicant is hereby granted registration/approval for the assessment year(s), mentioned at serial no 8 above subject to the conditions mentioned in row number (12).
- 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 it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.

12. Conditions subject to which registration/approval is being granted:

The approval is granted subject to the following conditions: -

As per annexure below.

13. Name and designation of the approving authority JAISHREE SHARMA CIT EXEMPTIONS CHANDIGARH

INCOME TAX DEPARTME

Annexure (mentioned in row-12 above)

- 1. The registration is being granted under section 12AB(1)(b) of the Income Tax Act, 1961.
- 2. 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.
- 3. 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.
- 4. 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.
- 5. The Trust/ Institution should quote the PAN in all its communications with the Department.
- 6. 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.
- 7. 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.
- 8. 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.
- 9. 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(1)(b) of the Income Tax Act, 1961. Separate accounts in respect of each activity as specified in Trust Deed/ Memorandum of Association shall be maintained. 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.

- 10. The Trust/ Institution shall furnish a return of income every year within the time limit prescribed under the Income Tax Act, 1961.
- 11. 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 Income Tax Act, 1961.
- 12. 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.
- 13. 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.
- 14. 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.
- 15. If any specified violation is brought to the notice of the department subsequent to grant of registration, then the registration would be cancelled by the CIT after affording reasonable opportunity of being heard.

OME TAX DEPARTM

JAISHREE SHARMA CIT EXEMPTIONS CHANDIGARH

Copy to:

- 1. The Addl./Joint Commissioner of Income Tax- RANGE-2, EXEMPTIONS, CHANDIGARH
- 2. Assessing Officer- ITO WARD EXEMPTIONS, CHANDIGARH
- 3.The applicant

JAISHREE SHARMA CIT EXEMPTIONS CHANDIGARH

ITBA/EXM/F/EXM44/2024-25/1069773958(1)

(In case the document is digitally signed please refer Digital Signature at the bottom of the page)







GOVERNMENT OF INDIA MINISTRY OF FINANCE INCOME TAX DEPARTMENT ITBA/EXM/F/EXM44/2024-25/1069774065(1) **CIT EXEMPTIONS CHANDIGARH**

То,	
HIMALAYAN ADVOCACY CHAMBERS WARD NO. 10, NAGAR NIGAM DHARAMSHALA ,SHAM NAGAR KANGRA, KANGRA 176215 ,Himachal Pradesh India	

PAN: CI AAGCH5298A CH	pplication No: IT EXEMPTIONS HANDIGARH/2024- 5/12AA/11073	DIN & Notice No: ITBA/EXM/F/EXM44/2024- 25/1069774065(1)	Date: 18/10/2024
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FORM NO. 10AD (See rule 2C or 11AA or 17A) Order for registration or approval or rejection or cancellation

1.	Permanent Account Number (PAN) of the applicant	AAGCH5298A
2.	Name and address of the applicant	HIMALAYAN ADVOCACY CHAMBERS WARD NO. 10, NAGAR NIGAM DHARAMSHALA , SHAM NAGAR , KANGRA, KANGRA 176215 Himachal Pradesh, India
3.	Document Identification Number	ITBA/EXM/F/EXM44/2024-25/1069774065(1)
4.	Application Number	CIT EXEMPTIONS CHANDIGARH/2024- 25/12AA/11073
5.	Registration/Approval Number (Unique Registration Number)	AAGCH5298A24CD02
6.	Section/sub-section/clause/sub- clause/proviso in which registration/approval is being granted	Clause (ii) of 2nd proviso to Sec.80G(5)
7.	Date of registration/approval/registration/cancellati on	18/10/2024
8.	Assessment year or years for which the trust or institution is registered or approval	2023-24 to 2027-28
9.	Reasons of rejection/cancellation, in case if the application for registration/approval has been rejected or cancelled	Not Applicable
10.	Date of opportunity afforded to the applicant before such rejection or cancellation of application for registration/ approval	Not Applicable

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11. Order for registration/approval:

- a) After considering the application of the applicant and the material available on record, the applicant is hereby granted registration/approval for the assessment year(s), mentioned at serial no 8 above subject to the conditions mentioned in row number (12).
- 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 it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.

12. Conditions subject to which registration/approval is being granted:

The approval is granted subject to the following conditions: -

As per annexure below.

13. Name and designation of the approving authority JAISHREE SHARMA CIT EXEMPTIONS CHANDIGARH

INCOME TAX DEPARTME

Annexure (mentioned in row-12 above)

- 1. The approval is being granted under Clause (ii) of 2nd proviso to Section 80G(5) of the Income Tax Act, 1961.
- 2. Any instance of the expenditure incurred in excess of 5% of the total income of the society for any financial year on religious purposes as envisaged therein in sub section 5B of section 80G of I.T. Act, 1961 would lead to withdrawal of the approval granted under this section.
- 3. The applicant trust/society/non profit company shall maintain its accounts regularly and also get them audited as per the provisions of section 80G(5)(iv) read with section 12A(1)(b)/10(23C) of the Income Tax Act,1961.
- 4. Certificate of donation shall be issued to the donor in form no 10BE, as per the provisions of rule 18AB.
- 5. No cess or fee or any other consideration shall be received in violation of section 2(15) of the Income Tax Act, 1961.
- 6. The trust/society/non profit company shall file the return of income of its trust/society/non profit company as per the provisions of section 139(1)/(4A)/(4C) of the Income Tax Act, 1961.
- 7. The approval granted through this order shall apply to the donations received only if the applicant trust/society/non profit company, established in India for charitable purpose, fulfills the conditions laid down in section 80G(5) of the Income Tax Act, 1961 and the religious expenditure does not exceed the limit specified in section 80G(5B) of the said Act.
- 8. If the applicant trust/ society/ non-profit company derives any income, being profits and gains of business, it shall maintain separate books of account in respect of such business as provided in section 80G(5)(i) of the Income Tax Act,1961. Further, any donation received by the applicant shall not be used, directly or indirectly, for the purposes of such business and a certificate shall be issued to every person making a donation to the effect that the applicant maintains separate books of account in respect of the business and the donation received by it will not be used, directly or indirectly, for the purpose of account in respect of the business and the donation received by it will not be used, directly or indirectly, for the purpose of the business.

JAISHREE SHARMA CIT EXEMPTIONS CHANDIGARH

Copy to:

1. The Addl./Joint Commissioner of Income Tax- RANGE-2, EXEMPTIONS, CHANDIGARH

2. Assessing Officer- ITO WARD EXEMPTIONS, SOLAN

3.The applicant

JAISHREE SHARMA CIT EXEMPTIONS CHANDIGARH

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