



**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(Exemp.)/Tech/12AA/PuneRg/352/65/2015-16

Date : 22-07-2015

**ORDER U/S 12AA(1)(b)(i) OF THE INOCME TAX ACT, 1961**

Name of the Trust/Institution	<b>RAAY FOUNDATION</b>
Address	<b>S.NO.1A, IRANI MARKET COMPOUND, YERAWADA, PUNE-411006</b>
PAN	<b>AAHCR1177M</b>

The aforesaid ~~Trust/ Society / Company / Institution~~ created / established under the ~~Trust Deed / Memorandum of Association~~ dated 21/11/2014 and registered with the Asst. Registrar of Companies, Maharashtra vide CIN no. U74999PN2014NPL153357 dated 08/12/2014 has filed an application for registration u/s 12AA of Income Tax Act, 1961 in Form No. 10A on 07/01/2015. After considering the material placed on record, I the undersigned, hereby register the ~~Trust / Society / Company / Institution~~ from A.Y. 2015-16.

02. The name of the ~~Trust / Society / Company / Institution~~ has been entered at URN **352/65/2014-15** as established for ~~religious~~ / charitable purposes, or as a general public utility in the Register of Trusts / Institutions maintained in this office.

03. However, no change in the Trust Deed Memorandum of Association shall be effected without the prior approval of the undersigned i.e. Commissioner of Income Tax (Exemptions), Pune.

04. This certificate testifies to the facts of registration u/s 12AA of the Income Tax Act, 1961 only. It does not confer any right or entitlement regarding operation of section 11, 12 & 13 or any other provisions of the Income Tax Act, 1961 which is to be decided by the Assessing Officer on merit.

05. In terms of Section 12AA(3), if the activities of the trust / institution are found to be not genuine or not being carried out in accordance with the objects of the trust / institution the registration granted vide this order shall be liable for cancellation.



06. The trust / Institution shall operate / open Bank account only in the name of the exempted entity and not in the name of any of the trustees / members / director.

07 The Registration u/s 12AA of the Income Tax Act 1961, does not automatically exempt the income of the Trust. Also the above Registration u/s 12AA of the Income Tax Act 1961 does not confer any exemption u/s 80G or make donation to the Institution eligible for deduction u/s 80G of the Income Tax Act 1961. Separate applications with accounts have to be filed before the respective Commissioner of Income Tax who upon satisfaction of the prescribed conditions may separately grant registration u/s 80G of the Income Tax Act 1961.

08. The Assessing Officer shall be at liberty to determine the taxability of Income of the Trust with reference to section 11, 12 & 13 of the Income Tax Act 1961, and also verify the genuineness of the Trust / Institution in future.



Sd/-  
**(R. N. SAHAY)**

Commissioner of Income-tax (Exemptions),  
Pune.

Copy to :-

1. **The Trustee**  
**RAAY FOUNDATION**  
**S.NO.1A, IRANI MARKET COMPOUND,**  
**YERAWADA, PUNE-411006**
2. The Jt. CIT(Exemptions), Pune.
3. The ITO( Exemptions), Ward-2,Pune.

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