FORM NO. 10AC

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

Order for provisional approval

1	PAN	ABETS7899A
2	Name	SMILE FOUNDATION
2a	Address	
	Flat/Door/Building	D NO 7-25 TAPA MILL CENTER
	Name of premises/Building/Village	GUNDLAPALLE VILLAGE
	Road/Street/Post Office	Gundlapalle B.O
	Area/Locality	Gundlapalle
	Town/City/District	GUNTUR
	State	Andhra Pradesh
	Country	INDIA
	Pin Code/Zip Code	522615
3	Document Identification Number	ABETS7899AF2022101
4	Application Number	489013050130922
5	Unique Registration Number	ABETS7899AF20221
6	Section/sub-section/clause/sub-clause/proviso in which provisional approval is being granted	12-Clause (iv) of first proviso to sub-section (5) of section 80G
7	Date of provisional approval	20-09-2022
8	Assessment year or years for which the trust or institution is provisionally approved	From 20-09-2022 to AY 2025-2026
9	Order for provisional approval:	
	a. After considering the application of the applicant and the material available on record, the applicant is hereby granted provisional 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	c. This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with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 provisional 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.	
10	The approval is granted subject to the following conditions:-	
	a. The registration granted under section 12AB or approval granted under clause (23C) of section 10 has not been cancelled by the Principal Commissioner or Commissioner for specified violations as mentioned in sub-section (4) of section 12AB or under fifteenth proviso to clause (23C) of section 10.	

	b. The form for approval in Form No. 10A has been duly filled in by providing all the information or document and no false or incorrect information or documents have been provided.	
	c. The institution or fund shall apply for approval within 6 months of commencement of the activities or at least 6 months prior to the expiry of period of provisional approval, whichever is earlier.	
	d. The registration granted under section 12AB or approval granted under clause (23C) of section 10 has not been cancelled by the Principal Commissioner or Commissioner as authorised by the Board for non-compliance of conditions mentioned in rule 2C or rule 17A of the Income- tax Rules, 1962.	
	Name and Designation of the Approving Authority	Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed)

Document certified by SIBICHEN K MATHEW <k.sibichen.mathew@incometax.gov.in> (Validity unknown
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