FORM NO. 10AC

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

Order for provisional registration

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	ABETS7899AE2022101
4	Application Number	488921530130922
5	Unique Registration Number	ABETS7899AE20221
6	Section/sub-section/clause/sub-clause/proviso in which provisional registration is being granted	02-Sub clause (vi) of clause (ac) of sub-section (1) of section 12A
7	Date of provisional registration	20-09-2022
8	Assessment year or years for which the trust or institution is provisionally registered	From AY 2023-24 to AY 2025-2026
9	Order for provisional registration:	
	a. After considering the application of the applicant and the material available on record, the applicant is hereby granted provisional registration 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	c. This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with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 registration 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 registration is granted subject to the following conditions:-	
	a. Any income derived from property held under trust, wholly or in part for charitable or religious purposes, shall not be applied, other than for the objects of the trust or institution.	

	b. The trust or institution shall not have income from profits and gains of business which is not incidental to the attainment of its objectives.	
	c. Separate books of account shall be maintained by such trust or institution in respect of the business which is incidental to the attainment of its objectives.	
	d. The trust or institution shall not apply any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	
	e. The trust or institution established for charitable purpose created or established after the commencement of this Act, shall not apply any part of its income for the benefit of any particular religious community or caste.	
	f. No non-genuine activity shall be carried out by the trust or institution.	
	g. No such activity shall be carried on by the trust or institution which is not in accordance with all or any of the conditions subject to which it was registered.	
	h. The trust or institution shall comply with the requirement of any other law, as referred to in item (B) of sub-clause (i) of clause (b) of sub-section (1) of section 12AB.	
	i. The form for registration in Form No 10A has been duly filled in by providing all the information or documents and no false or incorrect information or documents have been provided.	
	j. The trust or institution shall apply for registration within 6 months of commencement of the activities or at least 6 months prior to the expiry of period of provisional registration, whichever is earlier.	
	j. Where the trust or institution has adopted or undertaken modifications of the objects which do not conform to the conditions of registration, the trust or institution shall make an application in the prescribed form and manner to the Principal Commissioner or Commissioner, for registration of the trust or institution, within a period of thirty days from the date of the said adoption or modification.	
	Name and Designation of the Registration Granting Authority	Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed)

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