

**OFFICE OF THE DIRECTOR OF INCOME-TAX (EXEMPTION),  
6th FLOOR, PIRAMAL CHAMBERS, PAREL, MUMBAI-400 012.**

ORDER NO.DIT(E)/MC/80G/406/2009-10

Name & Address of the Trust/  
Institution/Association : **QUALITY MEDICAL KNOWLEDGE FOUNDATION**  
A-3, SHUBHAM CENTRE, CARDINAL GRACIOUS  
ROAD, CHAKALA, ANDHERI (E),  
MUMBAI - 400 099.

PAN : AAA TQ 0120 B

12-A Registration No. : TR/41728 dated 03.06.2008

Date of filing : 13.05.2009

Date of Order : **07.12.2009**

**CERTIFICATE UNDER SECTION 80-G OF THE I. T. ACT**  
**(INITIAL/RENEWAL)**

On verification of the facts stated before me/hearing before me I have come to the conclusion that this organisation has satisfied the conditions u/s.80-G of the I.T. Act, 1961. It shall henceforth satisfy the conditions u/s.80-G(5) as laid down below:

1. The Donee Institution shall forfeit this benefit provided under the law if any one of the conditions stated herein is not applied with/flouted/abused/whifled down or in any way violated.
2. This exemption is valid for the period from **13.05.2009 to 31.03.2012** and subject to the following conditions:

**CONDITIONS :**

- i. You shall mainain your Accounts regularly and also get them audited to comply with section 80-G(5)(iv) read with section 12A(b) of the I. T. Act.
- ii. Every receipt issued to a donor shall bear the number and date of this order and shall state the date upto which this certificate is valid i.e. Assessment Year **2012-2012**.
- iii. No change in the Deed of the Trust/Association shall be effected without due procedure of law i.e. by the order of the jurisdictional High Court and its intimation shall be given immeditely to this office.
- iv. Under the provisions to section 80-G if you are registered u/s.12A, u/s.12AA(1)(b) or approved u/s.10(23), 10(23C)(vi)/(via), etc., shall have to maintain separate books of accounts in respect of any business activity carried on u/s.80-G(5)(i)(a) and shall intimate it within one month of commencement of such activity to this office.
- v. Under the provisions of section 80-G any donation received shall not be utilised for the purpose of any such business carried on whether directly/indirectly.
- vi. While issuing the certificate to the Donor the commitment made above should be honoured and it shall not be abused/used in any other purpose.
- vii. 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 (SC).
- viii. It shall be ensured that at no time you shall utilised the institution or its funds for the benefits of any particular Religious community or caste prohibited u/s.80G(5)(iii).
- ix. 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.
- x. In case Renewal is not sought from this office the manner in which the Assets shall be used/the purposed for which they shall be used shall be immediately informed to this office.
- xi. Religious expenditure should not exceed more than 5% of its total income.
- xii. The certificate u/s.80G of the I.T.Act 1961 does not automatically exempt the income of the Trust/Institution.

*sd.*  
( R. K. SINHA )  
Director of Income Tax (Exemption),  
Mumbai.

Copy to :

1. The applicant as above.
2. Guard File, ITO(TECH)DIT



*Manish*  
( C. MANISH )  
Income Tax Officer (E)(Tech.)  
For DIT(E), Mumbai.

# FORM NO. 10AC

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

Order for provisional approval

1	PAN	AAATQ0120B
2	Name	QUALITY MEDICAL KNOWLEDGE FOUNDATION
2a	Address	
	Flat/Door/Building	A 3 SHUBHAM CENTER
	Name of premises/Building/Village	
	Road/Street/Post Office	CARDINAL GRACIOUS ROAD
	Area/Locality	MUMBAI
	Town/City/District	MUMBAI
	State	MAHARASHTRA
	Country	INDIA
	Pin Code/Zip Code	400099
3	Document Identification Number	AAATQ0120BF2021401
4	Application Number	348730080060521
5	Provisional Approval Number	AAATQ0120BF20214
6	Section/sub-section/clause/sub-clause/proviso in which provisional approval is being granted	11-Clause (i) of first proviso to sub-section (5) of section 80G
7	Date of provisional approval	28-05-2021
8	Assessment year or years for which the trust or institution is provisionally approved	From AY 2022-23 to AY 2026-27
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	Conditions subject to which provisional approval is being granted	
	The provisional approval is granted subject to the following conditions:-	

- a. No change in the deed of the applicant trust/society/non profit company or any of its bye-laws shall be affected without the due procedure of law and the approval of the Competent Authority as per provisions of law and its intimation shall be given immediately to Office of the Jurisdictional Commissioner of Income Tax and to the Assessing Officer.
- b. Any change in the trustees or address of the applicant trust/society/non-profit company shall be intimated forthwith to Office of the Jurisdictional Commissioner of Income Tax and to the Assessing Officer.
- c. 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.
- d. Certificate of donation shall be issued to the donor in form no 10BE, as per the provisions of rule 18AB.
- e. No cess or fee or any other consideration shall be received in violation of section 2(15) of the Income Tax Act, 1961.
- f. 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.
- g. 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.
- h. 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 the business.
- i. The applicant shall comply with the provisions of the Income Tax Act, 1961 read with the Income Tax Rules, 1962.
- j. The approval and the Unique registration number has been instantly granted and if, at any point of time, it is noticed that form for approval has not been duly filled in by not providing, fully or partly, or by providing false or incorrect information or documents required to be provided under sub-rule (1) or (2) of rule 11AA or by not complying with the requirements of sub- rule (3) or (4) of the said rule, the approval and Unique Registration Number (URN), shall be cancelled and the approval and URN shall be deemed to have never been issued or granted.

Name and Designation of the Approving Authority

Principal Commissioner of Income Tax/  
Commissioner of Income Tax  
  
(Digitally signed)