GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT

To, **SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY** **DAKSHIN SHIBGANJ PATHAR PRATIMA ,KAKDWIP PATHAR PRATIMA** **SOUTH 24 PARGANAS 743371 ,West Bengal India**	

PAN:	Application No:	DIN & Notice No:	Date:
AAYAS8726J	**CIT (EXMPTION), KOLKATA/2026-27/12AA/10321**	**ITBA/EXM/F/EXM55/2026-27/1092884435(1)**	**02/09/2026**

FORM NO. 107
(See rule 181)
Order for grant of registration under section 332 or approval under section 354 or rejection of application or cancellation of registration or approval granted

Part A: Particulars of the Applicant			
1.	Name:	**SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY**	
2.	Address:	**DAKSHIN SHIBGANJ PATHAR PRATIMA KAKDWIP PATHAR PRATIMA**	
3.	Permanent Account Number (PAN):	**AAYAS8726J**	
4.	E-mail Id:		
5.	Contact Number:	Country Code	Number
Part B: Details of Registration or Approval granted			
6.	Document Identification Number:	**ITBA/EXM/F/EXM55/2026-27/1092884435(1)**	
7.	Registration/Approval Number (Unique Registration Number)	**AAYAS8726J26KL01**	
8.	Date of registration/approval:	**02/09/2026**	
9.	Nature of activities as per application:	**Charitable**	
10.	Period of validity for which the Applicant is registered or approved:	**10 years**	
11.	Tax years for which the Applicant is registered or approval:	***2027-28 to 2036-37***	
12.	Section in which registration/approval is being granted *(refer Note 3)*:	**332 (7)(a)**	
Part C: Details of rejection of application or Cancellation of registration or approval granted			
13.	Date of opportunity afforded to the Applicant before rejection or cancellation:	**Not Applicable**	

14.	Reasons of rejection/cancellation:	**Not Applicable**
Part D: Conditions subject to which registration/approval is being granted		
15.	Application of Income a) any income of the registered non-profit organisation shall not be applied, other than for its objects; b) the registered non-profit organisation shall not apply any part of its total income for private religious purposes (which does not enure for the benefit of the public); c) the registered non-profit organisation, created or established after the commencement of this Act for charitable purpose, shall not apply any part of its income for the benefit of any particular religious community or caste other than the Scheduled Castes or the Scheduled Tribes or backward classes or women and children;	
16.	Conditions in respect of carrying out commercial activities a) the registered non-profit organisation (other than a registered non-profit organisation carrying out advancement of any other object of general public utility) shall not carry out any commercial activity unless such commercial activity is incidental to the attainment of the objectives of the registered non-profit organisation; b) the registered non-profit organisation, carrying out advancement of any other object of general public utility, shall not carry out any commercial activity unless such commercial activity is undertaken in the course of actual carrying out of advancement of any object of the general public utility; c) the aggregate receipts from the commercial activity or activities carried out by the registered non-profit organisation, carrying out advancement of any other object of general public utility, shall not exceed 20% of the total receipts of such registered non-profit organisation of the relevant tax year.	
17.	Books of accounts a) Separate books of account shall be maintained by the registered non-profit organisation in respect of the commercial activity that is incidental to the attainment of the objectives; b) the registered non-profit organisation, carrying out advancement of any other object of general public utility, shall maintain separate books of accounts for any commercial activity undertaken by it.	
18.	Compliance with the requirements of law and conditions a) the registered non-profit organisation shall not carry out any activity which is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered; b) the registered non-profit organisation shall comply with the requirements of any other law.	
19.	True and complete disclosure The form for registration/approval in Form No.105 shall be duly filled in by providing all the information or documents and no false or incorrect information or documents have been provided.	
20.	Validity of registration Registration / Approval shall not be valid, it if is cancelled by the Principal Commissioner or Commissioner irrespective of the tax years for which it was granted.	
21.	This order is liable to be withdrawn by the Principal Commissioner or Commissioner 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 the application contains any false or incorrect information or it is found that the assessee has violated any condition provided in the Income-tax Act, 2025.	
Part E:Rejection of application for condonation of delay or registration or approval or cancellation of earlier registration or approval		
22.	Principal Commissioner or Commissioner to fill the reasons for rejection of application for condonation of delay or registration or approval or cancellation of earlier registration or approval: **Not Applicable**	
Part F: Details of the Authority passing the order		

23.	Name:	**MANISH KUMAR JHA**
24.	Designation:	**CIT (EXMPTION), KOLKATA**

1. The Trust/Society/Institution is registered as Charitable Trust/Society/ Institution.

2. 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 trusts or institution.

3. The trust or institution shall not have income from profits and gains or business which is not incidental to the attainment of its objectives.

4. Separate books of accounts shall be maintained by such trust or institution in respect of the business which is incidental to the attainment of its objectives.

5. 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.

6. The trust or institution established for charitable purposes 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.

7. 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 of the Income Tax Act, 1961.

8. 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 30 days from the date of the said adoption or modification.

9. 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 of the Income Tax Act, 1961.

10. The registration so granted is liable to be cancelled at any point of time

if the registering authority is satisfied that the activities of the Trust/Institution/Non-profit Company are not genuine or are not being carried out in accordance with the objects of the Trust/Institution/Non-profit Company.

11. Registration is subject to cancellation, if any specified violation by the Trust is found to be committed as mentioned in Explanation to sub-section(4) of Section 12AB of the Income Tax Act, 1961.

12. This approval is granted to assessee based on the application filed for condonation of delay in filing Form-10AB.

13. The Trust shall always remain irrevocable. If at any point of time, it is noticed that the aforesaid condition is violated, the registration so granted u/s. 12AB of the Income Tax Act, 1961 is liable to be cancelled.

MANISH KUMAR JHA
CIT (EXMPTION), KOLKATA

Copy to:

1. The Addl./Joint Commissioner of Income Tax- RANGE 29, KOLKATA
2. Assessing Officer- WARD 25(1), KOLKATA/
3.The applicant

MANISH KUMAR JHA
CIT (EXMPTION), KOLKATA

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

Signature Not Verified

Digitally Signed.
Name: MANISH KUMAR JHA
Date: 02-Sep-2026 20:00:45
Location: KOLKATA