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/10868**	**ITBA/EXM/F/EXM55/2026-27/1092884579(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/EXM55/2026-27/1092884579(1)**
7.	Registration/Approval Number (Unique Registration Number)	**AAYAS8726J26KL02**
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:	**5 years**
11.	Tax years for which the Applicant is registered or approval:	***2027-28 to 2031-32***
12.	Section in which registration/approval is being granted *(refer Note 3)*:	**354(3)(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**

The approval is granted subject to the following conditions:

1.	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.
2.	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 Board for non-compliance of conditions mentioned in rule 2C or rule 17A of the Income-tax Rules, 1962.
3.	Where the institution or fund is required to furnish application for approval under clause(ii) of first proviso to sub-section (5) of Section 80G, the said institution or fund shall furnish such application within the time allowed under that clause.

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