



EMBLUM

CERTIFICATE OF REGISTRATION OF SOCIETIES

(Act XII of the Travancore – Cochin Literary, Scientific and Charitable Societies
Registration Act, 1955)

Serial No: **1-170/97**

Year: 1997

It is certified that **The Highrange Rural Development Society, Kattappana** is registered today under Act XII of the Travancore – Cochin Literary, Scientific and Charitable Societies Registration Act. 1955.

Signed by me on this the 13th day of August 1997

The seal of the
Registrar of Idukki

Sd/-
Registrar of Societies

No. 1500100152021
Government of India
Ministry of Home Affairs
Foreigners Division
(FCRA Wing)

1st Floor, Hall No. 1,
Open Gallery Major Dhyan Chand National

Dated: 06-07-2021

To,
The Chief Functionary,
HRDS INDIA The Highrange Rural Development Society
XIV/273, Near Post Office, Chandranagar, Palakkad -678007

Subject: Change request made under provision of FCRA 2010 and rules made there under.

Sir/Madam

I am directed to refer to your online Application No 0100152021 dated 21-06-2021 on the subject cited above and to convey the approval of the Central Government to the following changes requested vide your **FC-6C (Designate FC receipt-cum-utilization bank account)** application.

CHANGE DETAILS APPROVED (as per change request)

For Another Bank Account: **Account No: NA, E-mail: NA, Changed Bank Acct. Date: NA**

Read Another Bank Account: **Account No: 40108527493, STATE BANK OF INDIA, 11 Sansad Marg, New Delhi 110 001, NEW DELHI, Delhi, Delhi, 110001, E-mail: sbi.00691@sbi.co.in, Changed Bank Acct. Date: 31-03-2021**

For SBI Account :

Account No: 37801712765, STATE BANK OF INDIA, P.B.NO.8, ENGLISH CHURCH ROAD, PALAKKAD - 678001 PALAKKAD KERALA, Palakkad, Kerala, Palakkad (Palghat), 678000, E-mail: NA, Changed Bank Acct. Date: NA

Read SBI Account : **Account No: 40108527493, STATE BANK OF INDIA, 11 Sansad Marg, New Delhi 110 001, NEW DELHI, Delhi, Delhi, 110001, E-mail: sbi.00691@sbi.co.in, Changed Bank Acct. Date: 30-03-2021**

Registration number of your association mentioned in the earlier letter would remain

052890109

Advisory- Please note that as per section 17(1) of the FCRA 2010 every person who has been granted the FCRA registration or given prior permission under section 12 shall receive foreign contribution in the designated FCRA bank account of the association. Failure to comply with any of the provisions of FCRA will make you liable for action under the provisions of the FCRA 2010.

Note: This is a software generated copy, signature not required.

Yours faithfully

Sanjay Kumar
Section Officer
Tel. 01123438245



GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
OFFICE OF THE REGISTRAR OF COMPANIES

Dated : 03-04-2021

NOTE - THIS LETTER IS ONLY AN APPROVAL FOR REGISTRATION OF THE ENTITIES FOR UNDERTAKING CSR ACTIVITIES.

To,
THE HIGHRANGE RURAL DEVELOPMENT SOCIETY , 776/XIII,UDUMBANCHOLA,
KATTAPPANA SOUTH,IDUKKI,KL03,KL,685515

PAN : AAAJH0168A

Subject: In Reference to Registration of Entities for undertaking CSR activities

Reference: Your application dated 03-04-2021 (SRN-T11471042)

Sir/Madam,

With reference to the above, it is informed that the entity has been registered for undertaking CSR activities and the Registration number is CSR00000293. Please refer the registration number for any further communication.



Registrar of Companies

ROC-DELHI

Note: The corresponding form has been approved and this letter has been digitally signed through a system generated digital signature.

PROCEEDINGS OF THE COMMISSIONER OF INCOME TAX, KOCHI.
(INDRA KUMAR)
Commissioner of Incometax

- | | |
|------------------------|--|
| 1. File No. | : CIT/CHN/12A/Tech-75/2001-02 |
| 2. Name & address | : The Highrange Rural Development
Society(HRDS), Kattappana P.O.,
Idukki District, Kerala. |
| 3. Date of application | : 28.02.2002 |
| 4. Date of order | : 14.01.2004. |

ORDER UNDER SECTION 12AA OF THE I.T.ACT, 1961

The Highrange Rural Development Society(HRDS), was originally constituted as per the Memorandum of Association dated 13.08.1997. An application for registration u/s.12AA was filed by the Society on 11.03.2002. The Society also filed a petition dated 4.3.2002 for condonation of delay along with the application. This application is delayed by more than 3 years. Considering the reasons given in the application for condonation of delay, the delay in filing the application is condoned.

2. The Society is registered u/s.12AA of the I.T.Act and its name is entered at CIT/CHN/12A/Tech.75/2001-02 in the register of application under section 12AA maintained in this office, as a Charitable Society.
3. Amendment made to the Trust Deed/Memorandum, Rules and Regulations if any, should be intimated to the Commissioner of Income Tax, forthwith.
4. This certificate is not a finding regarding the charitable nature of the Trust.

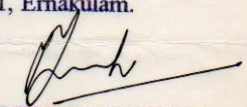


To
The President,
The Highrange Rural Development
Society(HRDS), Kattappana P.O.,
Idukki District, Kerala.

Sd/-
(INDRA KUMAR)
Commissioner of Income Tax, Cochin.

Copy to:

1. The Income Tax Office, Ward-2, Thodupuzha.
2. The Addl. Commissioner of Income Tax, Range-1, Ernakulam.
3. The Chief Commissioner of Income Tax, Cochin.


(R. MUTHULAKSHMY)
Income Tax Officer(Tech)

FORM NO. 10AC

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

Order for provisional registration

1	PAN	AAAJH0168A
2	Name	HIGHRANGE RURAL DEV SOCTY
2a	Address	
	Flat/Door/Building	KATTAPANNA SOUTH ROAD
	Name of premises/Building/Village	
	Road/Street/Post Office	
	Area/Locality	KATTAPPANA SOUTH
	Town/City/District	IDUKKI
	State	KERALA
	Country	INDIA
	Pin Code/Zip Code	685515
3	Document Identification Number	AAAJH0168AE2021401
4	Application Number	339866281100421
5	Provisional Registration Number	AAAJH0168AE20214
6	Section/sub-section/clause/sub-clause/proviso in which provisional registration is being granted	01-Sub clause (i) of clause (ac) of sub -section (1) of section 12A
7	Date of provisional registration	28-05-2021
8	Assessment year or years for which the trust or institution is provisionally registered	From AY 2022-23 to AY 2026-27
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	Conditions subject to which provisional registration is being granted	
	The provisional registration is granted subject to the following conditions:-	

a. As and when there is a move to amend or alter the objects/rules and regulations of the applicant, prior approval of the Commissioner of Income Tax shall be sought along with the draft of the amended deed and no such amendment shall be effected until and unless the approval is accorded.
b. In the event of dissolution, surplus and assets shall be given to an organization, which has similar objects and no part of the same will go directly or indirectly to anybody specified in section 13(3) of the Income Tax Act, 1961.
c. In case the trust/institution is converted into any form, merged into any other entity or dissolved in any previous year in terms of provisions of section 115TD, the applicant shall be liable to pay tax and interest in respect of accreted income within specified time as per provisions of section 115TD to 115TF of the Income Tax Act, 1961 unless the application for fresh registration under section 12AB for the said previous year is granted by the Commissioner.
d. The Trust/ Institution should quote the PAN in all its communications with the Department.
e. 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.
f. Order u/s 12AB read with section 12A does not confer any right of exemption upon the applicant u/s 11 and 12 of Income Tax Act, 1961. Such exemption from taxation will be available only after the Assessing Officer is satisfied about the genuineness of the activities promised or claimed to be carried on in each Financial Year relevant to the Assessment Year and all the provisions of law acted upon. This will be further subject to provisions of section 2(15) of the Income Tax Act, 1961.
g. No change in terms of Trust Deed/ Memorandum of Association shall be effected without due procedure of law and its intimation shall be given immediately to Office of the Jurisdictional Commissioner of Income Tax. The registering authority reserves the right to consider whether any such alteration in objects would be consistent with the definition of "charitable purpose" under the Act and in conformity with the requirement of continuity of registration.
h. The Trust/ Society/ Non Profit Company shall maintain accounts regularly and shall get these accounts audited in accordance with the provisions of the section 12A(1)(b) of the Income Tax Act, 1961. Seperate accounts in respect of each activity as specified in Trust Deed/ Memorandum of Association shall be maintained. A copy of such account shall be submitted to the Assessing Officer. A public notice of the activities carried on/ to be carried on and the target group(s) (intended beneficiaries) shall be duly displayed at the Registered/ Designated Office of the Organisation.
i. The Trust/ Institution shall furnish a return of income every year within the time limit prescribed under the Income Tax Act, 1961.
j. Seperate accounts in respect of profits and gains of business incidental to attainment of objects shall be maintained in compliance to section 11(4A) of Income Tax Act, 1961.
k. The registered office or the principal place of activity of the applicant should not be transferred outside the jurisdiction of Jurisdictional Commissioner of Income Tax except with the prior approval.
l. No asset shall be transferred without the knowledge of Jurisdictional Commissioner of Income Tax to anyone, including to any Trust/ Society/ Non Profit Company etc.
m. The registration so granted is liable to be cancelled at any point of time if the registering authority is satisfied that 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.
n. If it is found later on that the registration has been obtained fraudulently by misrepresentation or suppression of any fact, the registration so granted is liable to be cancelled as per the provision u/s section 12AB(4) of the Act.

	<p>o. This certificate cannot be used as a basis for claiming non-deduction of tax at source in respect of investments etc. relating to the Trust/ Institution.</p> <p>p. All the Public Money so received including for Corpus or any contribution shall be routed through a Bank Account whose number shall be communicated to Office of the Jurisdictional Commissioner of Income Tax.</p> <p>q. The applicant shall comply with the provisions of the Income Tax Act, 1961 read with the Income Tax Rules, 1962.</p> <p>r. The registration and the Unique registration number has been instantly granted and if, at any point of time, it is noticed that form for registration 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 17A or by not complying with the requirements of sub- rule (3) or (4) of the said rule, the registration and Unique Registration Number (URN), shall be cancelled and the registration and URN shall be deemed to have never been granted or issued.</p>		
	<table border="1"> <tr> <td data-bbox="272 600 927 761">Name and Designation of the Registration Granting Authority</td><td data-bbox="927 600 1453 761">Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed)</td></tr> </table>	Name and Designation of the Registration Granting Authority	Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed)
Name and Designation of the Registration Granting Authority	Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed)		



Signature Not Verified
 Digitally signed by DS DIT (CPC)
 1
 Date: 2021.05.29 16:59:49 IST



OFFICE OF THE
COMMISSIONER OF INCOME TAX
C.R.Building, I.S.Press Road, Cochin-18.

CIT/CHN/12A/Tech.75/2001-02

Dated: 30.05.2007

To
The President,
The Highrange Rural Development Socieity,
XIII/1028, Kattappana Panchayat,
Kattappana South P.O., Idukki District.

Sir,

Sub:- Renewal of exemption U/s 80G(5)(vi) of the I.T.Act -
Donation made to The Highrange Rural Development Socieity
Ref:- Your application dated 10.2.2007.

.....

Exemption U/s 80G(5)(vi) of the Income Tax Act,1961 granted vide this office order No.CIT/CHN/12A/Tech.75/2001-02 dated 2.11.2005 in respect of donations made to The Highrange Rural Development Socieity is hereby renewed for a further period of three years.

This exemption certificate will cover only donations made during the period from 1.4.2007 to 31.3.2010 relevant to the assessment years 2008-09, 2009-2010 and 2010-2011.

Yours faithfully,



Sd/-
PRAKASH H ADNUR
Commissioner of Income Tax, Cochin.

Note:

1. Receipts issued to the donors should bear the No. and date of order. The validity of this certificate as stated in para 2 above should also be mentioned in the receipt.
2. Statement of accounts required is of receipts and expenditure and the same should be submitted annually to the ADIT(Exem), Ernakulam.
3. If any renewal is required, an application has to be made to this office through the ADIT(Exem), Ernakulam with statement of accounts of receipts and expenditure.

Copy to:

1. The DDIT, Range-2, EKM. His attention is invited to the Board's Instruction No.38 F.No.2/3/69-I dated 18.4.1966 communicated in this office endst.S.F.58/23/69-70 dt. 31.5.69. He is requested to verify and satisfy himself with reference to the annual statements that will be submitted by the Trust/Society, that it continues to fulfill the conditions laid down in Section 80G(5)(vi) and send a report, if it applies for renewal.
2. The Jt. DIT, Range-2, Ernakulam.
3. The Chief Commissioner of Income Tax, Cochin.

(C.B. SURESH KUMAR)
Income Tax Officer(Tech)

For Commissioner of Income Tax , Cochin.



Income Tax Department

Department of Revenue, Ministry of Finance, Government of India

CIRCULAR

INCOME-TAX ACT

Section 10(23C)(iv) of the Income-tax Act, 1961 - Exemptions - Charitable or religious trusts/institutions - Clarification regarding period of validity of approvals issued under section 10(23C)(iv), (v), (vi) or (via) and section 80G(5) of the Income-tax Act

CIRCULAR NO. 7/2010 [F. NO. 197/21/2010-ITA-I], DATED 27-10-2010

As regards approvals granted upto 1-10-2009 under section 80G by the Commissioners of Income-tax/Directors of Income-tax, proviso to **section 80G(5)(vi)** clarified that any approval shall have effect for such assessment year or years not exceeding five assessment years as may be specified in the approval. The above proviso was deleted by the Finance (No. 2) Act, 2009. The intent behind the deletion of above proviso as explained in the explanatory memorandum to Finance (No. 2) Bill, 2009 was as under :

“Further as per clause (vi) of sub-section (5) of section 80G of the Income-tax Act, 1961, the institutions or funds to which the donations are made have to be approved by the Commissioner of Income-tax in accordance with the rules prescribed in rule 11AA of the Income-tax Rules, 1962. The proviso to this clause provides that any approval granted under this clause shall have effect for such assessment year or years, not exceeding five assessment years, as may be specified in the approval.

Due to this limitation imposed on the validity of such approvals, the approved institutions or funds have to bear the hardship of getting their approvals renewed from time to time. This is unduly burdensome for the *bona fide* institutions or funds and also leads to wastage of time and resources of the tax administration in renewing such approvals in a routine manner.

Therefore, it is proposed to omit the proviso to clause (vi) of sub-section (5) of section 80G to provide that the approval once granted shall continue to be valid in perpetuity. Further, the Commissioner will also have the power of withdraw the approval if the Commissioner is satisfied that the activities of such institution or fund are not genuine or are not being carried out in accordance with the objects of the institution or fund. This amendment will take effect from 1st day of October, 2009. Accordingly, existing approvals expiring on or after 1st October, 2009 shall be deemed to have been extended in perpetuity unless specifically withdrawn. a€□

It appears that some doubts still prevail about the period of validity of approval under section 80G subsequent to 1-10-2009, especially in view of the fact that no corresponding change has been made in Rule 11A(4). To remove any doubts in this regard, it is reiterated that any approval under section 80G(5) on or after 1-10-2009 would be a one time approval which would be valid till it is withdrawn.

By order

Taxation Laws (Amendment)

Government of India



GOVERNMENT OF INDIA
OFFICE OF THE COMMISSIONER OF INCOMETAX(EXEMPTIONS)
2nd Floor, San Juan Towers, Old Railway Station Road, Kochi- 682018.

F. No. CIT(E)/CHN/80G/2017-18

Dated: 12th February, 2018

To

The Founder Secretary,
The Highrange Rural Development Society,
Kattappana – 685 515,
Idukki District.

Sir,

Sub: Request for clarification regarding continuation of approval u/s 80G of the
Income Tax Act - Regarding -

Ref: 1. Your letter dated 12/02/2018
2. CBDT's Circular No.7/2010 in F.No.197/21/2010-ITA-I dated 27-10-2010.

Please refer to the above.

2. Vide para 5 of CBDT's Circular cited above, clarification has been issued to the effect that as regards existing approvals expiring on or after 01-10-2009 granted u/s 80G by the Commissioners of Income Tax / Directors of Income Tax shall be deemed to have been extended in perpetuity unless specifically withdrawn.

3. Since in your case the last approval u/s 80G(5)(vi) of the Income Tax Act was granted by the Commissioner of Income Tax, Cochin vide order No.CIT/CHN/12A/Tech-75/2001-02 dated 30/05/2007 expires on 31-03-2010, there is no need for fresh renewal. Your letter dated on 12/02/2018 stands disposed accordingly.



Yours faithfully,

(P.A. Manikantan Nair)
Income Tax Officer (Hq.) (Exemptions),
For Commissioner of Income Tax (Exemptions), Kochi.

FORM NO. 10AC

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

Order for provisional approval

1	PAN	AAAJH0168A
2	Name	HIGHRANGE RURAL DEV SOCTY
2a	Address	
	Flat/Door/Building	KATTAPANNA SOUTH ROAD
	Name of premises/Building/Village	
	Road/Street/Post Office	
	Area/Locality	KATTAPPANA SOUTH
	Town/City/District	IDUKKI
	State	KERALA
	Country	INDIA
	Pin Code/Zip Code	685515
3	Document Identification Number	AAAJH0168AF2021401
4	Application Number	339929411100421
5	Provisional Approval Number	AAAJH0168AF20214
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:-	

	<p>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.</p> <p>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.</p> <p>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.</p> <p>d. Certificate of donation shall be issued to the donor in form no 10BE, as per the provisions of rule 18AB.</p> <p>e. No cess or fee or any other consideration shall be received in violation of section 2(15) of the Income Tax Act, 1961.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>i. The applicant shall comply with the provisions of the Income Tax Act, 1961 read with the Income Tax Rules, 1962.</p> <p>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.</p>		
	<table border="1"> <tr> <td data-bbox="272 1626 927 1780">Name and Designation of the Approving Authority</td><td data-bbox="927 1626 1439 1780">Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed)</td></tr> </table>	Name and Designation of the Approving Authority	Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed)
Name and Designation of the Approving Authority	Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed)		

INCOME TAX PAN SERVICES UNIT
(Managed by Unit Trust of India Investor Services Ltd.)
Plot No. 3, Sector 11, Post Bag No. 20, CBD Belapur,
Navi Mumbai - 400 614.

The Income Tax Department takes pleasure in informing that the PAN allotted to you is :

AAAJH0168A

and the PAN card is enclosed herewith. Further, for filing the return of income, please contact

ITO WD-2 THODUPUZHA

Quoting of PAN on return of income and challans for payment of taxes is necessary to ensure accurate **credit of taxes paid by you and faster processing** of return of income. Moreover, quoting PAN on all other communications with the department will help to improve taxpayer services.

We may inform that it is **mandatory to quote PAN** in several transactions specified under the Income Tax Act, 1961. For further details of such transactions, reference is invited to rule 114B of the Income Tax Rules, 1962 read with section 139A of the Income Tax Act, 1961.

In the unlikely event of **more than one PAN being allotted**, this fact should be brought to the notice of your Assessing Officer, as **possessing or using more than one PAN is against law** and may attract **penalty of up to Rs. 10,000/-**.

Any errors in the data printed on your PAN Card may be brought to the notice of IT PAN Services Unit at the address given above and on the reverse of the PAN Card.

BundleID: UPC2280 / DespatchID :15438235
M/s HIGHRANGE RURAL DEV SOCTY
HIGHRANGE RURAL DEVELOPEMENT S
1/776
KATTAPPANA VILLAGE
UDAMBANCHOLA
IDUKKI
KERALA 685508
PHONE : 250180

Income Tax Department



(This being a computer-generated letter, no signatures are required)

F. No.370142/4/2021-TPL
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
(TPL Division)

Dated: 3rd June, 2022

Sub: Clarification regarding Form No 10AC issued till the date of this Circular - reg.

Finance Act, 2022 has inserted sub-section (4) in section 12AB of the Income-tax Act, 1961 (the Act) allowing the Principal Commissioner or Commissioner of Income-tax to examine if there is any “specified violation” by the trust or institution registered or provisionally registered under the relevant clauses of sub-section (1) of section 12AB or sub-section (1) of section 12AA. Subsequent to examination by the Principal Commissioner or Commissioner of Income-tax, an order is required to be passed for either cancellation of the registration or refusal to cancel the registration. Similar provisions have also been introduced in clause (23C) of section 10 of the Act by substituting the fifteenth proviso of the said clause with respect to fund or institution trust or institution or any university or other educational institution or any hospital or other medical institution referred under sub-clauses (iv), (v), (vi), (via) of this clause and which have been approved or provisionally approved under the second proviso to the said clause. These amendments are effective from 1st April, 2022. In addition to the specified violations referred above, the power of cancellation has also been granted under sub-rule (5) of rule 17A and sub-rule (5) of rule 2C of the Income-tax Rules, 1962 (the Rules) to the Principal Commissioner or Commissioner authorised by the Board. This Circular only relates to cancellation of registration/approval or provisional registration/approval in the case of “specified violation”.

2. The definition of “specified violation” for the purposes of fifteenth proviso to clause (23C) of section 10 and section 12AB of the Act has been provided in the respective clause and section. The said definition, *inter-alia*, includes instances where any activity of the fund or trust or institution is not being carried out in accordance with all or any of the conditions subject to which it was approved/ provisionally approved or registered/provisionally registered.

3. It may be noted that as per the new procedure for approval/registration of charitable entities, which was notified vide Notification No 19/2021 dated 26.03.2021, the entities seeking re-registration/ approval or provisional registration/ approval (fresh) are required to file an application in Form 10A. Further, the order granting registration or provisional registration or approval or provisional approval is made in Form 10AC subject to the fulfilment of certain conditions.

4. In view of the amendments made vide Finance Act, 2022, the conditions subject to which the registration/approval or provisional registration/ provisional approval was granted to trusts and institutions need to be revised to align the same with the amendments made by Finance Act, 2022.

5. In view of the above, it is hereby clarified that,-

- (i) the conditions contained in Form No. 10AC, issued between 01.04.2021 till the date of issuance of this Circular, shall be read as if the said conditions had been substituted with the conditions as provided in the Table 1 with effect from 1st April, 2022;

Table 1

Sl. No.	Section Code	Section under which order is passed	Conditions
1	01	Clause (a) of sub-section (1) of section 12AB	As per Annexure A
2	02	Clause (c) of sub-section (1) of section 12AB	As per Annexure B
3	03 to 06	Clause (i) of second proviso to clause (23C) of section 10	As per Annexure C
4	07 to 10	Clause (iii) of second proviso to clause (23C) of section 10	As per Annexure D
5	11	Clause (i) of second proviso to sub-section (5) of section 80G	As per Annexure E
6	12	Clause (iii) of second proviso to sub-section (5) of section 80G	As per Annexure F

- (ii) where due to technical glitches, Form No. 10AC has been issued during FY 2021-2022 with the heading “Order for provisional registration” or “Order for provisional approval” instead of “Order for registration” or “Order for approval”, then all such Form No. 10AC shall be considered as an “Order for registration or approval” and, in such cases where Form No. 10AC has been issued, -

(a) under section code 01 (applications seeking re-registration),-

- (i) in the heading and in rows 6, 7, 9 and 10 the words ,“ provisional registration” shall be read as “registration”;
- (ii) in row 8 the word “ provisionally registered” shall be read as “registered”;

(b) under section codes 03, 04, 05, 06 or 11 (applications seeking re-approval),-

- (i) in the heading and in rows 6, 7, 9 and 10 the words ,“ provisional approval” shall be read as “approval”;
- (ii) in row 8 the word “ provisionally approved” shall be read as “approved”;

(iii) row no 5 of Form No. 10AC (issued for all section codes) shall be read as “Unique Registration Number” instead of “Provisional Approval/ Approval Number” or “ Provisional Registration/ Registration Number”, as the case maybe.

(Neha Sahay)

Under Secretary
TPL Division

Copy to the:

1. PS/ OSD to FM/ PS/OSD to MoS(F).
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3. Chairman and Members, CBDT.
4. Joint Secretaries/ CsIT/ Directors/ Deputy Secretaries/ Under Secretaries, CBDT.
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(Neha Sahay)

Under Secretary
TPL Division

Annexure A

- I. For orders passed under clause (a) of sub-section (1) of section 12AB (re-registration):

Form 10 AC
[As per rule 17A]

The registration is granted subject to the following conditions:-

1	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.
2	The trust or institution shall not have income from profits and gains of business which is not incidental to the attainment of its objectives.
3	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.
4	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.
5	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.
6	No non-genuine activity shall be carried out by the trust or institution.
7	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.
8	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.
9	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.
10	Where the trust or institution is required to furnish application for registration under sub-clause (ii) of clause (ac) of sub-section (1) of section 12A the said trust or institution shall furnish such application within the time allowed under that clause.
11	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.

Annexure B

- II. For orders passed under clause (c) of sub-section (1) of section 12AB (provisional registration)

Form 10 AC
[As per rule 17A]

The registration is granted subject to the following conditions:-

1	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.
2	The trust or institution shall not have income from profits and gains of business which is not incidental to the attainment of its objectives.
3	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.
4	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.
5	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.
6	No non-genuine activity shall be carried out by the trust or institution.
7	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.
8	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.
9	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.
10	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.
11	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.

Annexure C

- III. for orders passed under clause (i) of second proviso to clause (23C) of section 10 (re-approval)

Form 10 AC
[As per rule 2C]

The approval is granted subject to the following conditions:-

1	Any income of the fund or institution or trust or any university or other educational institution or any hospital or other medical institution, shall not be applied, other than for the objects for which it is established.
2	The fund or institution or trust or any university or other educational institution or any hospital or other medical institution shall not have income from profits and gains of business which is not incidental to the attainment of its objectives.
3	Separate books of account shall be maintained by such fund or institution or trust or any university or other educational institution or any hospital or other medical institution in respect of the business which is incidental to the attainment of its objectives.
4	No non-genuine activity shall be carried out by the fund or institution or trust or any university or other educational institution or any hospital or other medical institution.
5	No such activity shall be carried on by the fund or institution or trust or any university or other educational institution or any hospital or other medical institution which is not in accordance with all or any of the conditions subject to which it was notified or approved.
6	The fund or institution or trust or any university or other educational institution or any hospital or other medical institution shall comply with the requirement of any other law for the time being in force.
7	The form for approval in Form No 10A has been duly filled in by providing all the required information or documents and no false or incorrect information or documents have been provided.
8	Where the fund or institution or trust or any university or other educational institution or any hospital or other medical institution is required to furnish application for approval under clause (ii) of first proviso to clause (23C) of section 10, the said fund or institution or trust or any university or other educational institution or any hospital or other medical institution shall furnish such application within the time allowed under that clause.

Annexure D

- IV. for orders passed under clause (iii) of second proviso to clause (23C) of section 10 (provisional approval):

Form 10 AC
[As per rule 2C]

The approval is granted subject to the following conditions:-

1	Any income of the fund or institution or trust or any university or other educational institution or any hospital or other medical institution, shall not be applied, other than for the objects for which it is established.
2	The fund or institution or trust or any university or other educational institution or any hospital or other medical institution shall not have income from profits and gains of business which is not incidental to the attainment of its objectives.
3	Separate books of account shall be maintained by such fund or institution or trust or any university or other educational institution or any hospital or other medical institution in respect of the business which is incidental to the attainment of its objectives.
4	No non-genuine activity shall be carried out by the fund or institution or trust or any university or other educational institution or any hospital or other medical institution.
5	No such activity shall be carried on by the fund or institution or trust or any university or other educational institution or any hospital or other medical institution which is not in accordance with all or any of the conditions subject to which it was notified or approved.
6	The fund or institution or trust or any university or other educational institution or any hospital or other medical institution shall comply with the requirement of any other law for the time being in force.
7	The form for approval 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.
8	The fund or trust or institution or university or other educational institution or hospital or other medical institution 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.

Annexure E

- V. For orders passed under clause (i) of second proviso to sub-section (5) of section 80G (re-approval)

Form 10 AC
[As per rule 11AA]

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 form for approval 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.
3	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.
4	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.

Annexure F

- VI. For orders passed under clause (iii) of second proviso to sub-section (5) of section 80G (provisional approval) :

Form 10 AC
[As per rule 11AA]

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 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.
3	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.
4	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.

PAN CARD OF SOCIETY





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Jan 01, 2009



Ref. No.: 61520100119061171/TAN/NEW

TO,
HIGHRANGE RURAL DEVELOPMENT SOCIETY
CHURCH BUILDING,
KATTAPPANA SOUTH PO, KATTAPPANA,
IDUKKI,
KERALA-685515
TEL. NO.4868-250180

Sir/Madam,

Sub : Allotment of Tax Deduction Account Number (TAN)
as per the Income Tax Act, 1961.

Kindly refer to your application (Form 49B) dated Dec 20, 2008 for allotment of Tax Deduction Account Number. In this connection, the following TAN has been issued to you/your organisation :

CHNH00739E

Please quote the same in all TDS challans, TDS certificates, TDS returns, Tax Collection at Source (TCS) returns as well as other documents pertaining to such transaction.

Quoting of TAN on all TDS returns and challans for payment of TDS is necessary to ensure credit of TDS paid by you and faster processing of TDS returns.

The above TAN should also be used as Tax collection at Source Account Number under Section 206CA.

Kindly note that it is mandatory to quote TAN while furnishing TDS returns, including e-TDS returns. e-TDS return will not be accepted if TAN is not quoted.

This supersedes all the TAX Deduction/Collection Account Number, allotted to you earlier.

Income Tax Department

This is a computer-generated letter. Hence, signature is not required.



HRDS INDIA The Highrange Rural Development Society

LEI: 984500E487FEF5E1F478

LEI registration status: ISSUED

Next Renewal Date: 2025-11-11



Chandranagar, 678007, PALAKKAD, IN-KL | India

How to renew an LEI number?



1. Go to <https://www.legalentityidentifier.in/70086> or scan the QR code.
2. The application form will be automatically filled with data from the GLEIF database.
3. Check if the legal entity data is up to date and make any changes if needed.
4. Choose the renewal period and submit your application and payment.
5. We will take care of the LEI renewal. In 90% of the cases the LEI will be renewed within 24 hours.

An LEI code needs to be renewed annually. You can apply for the LEI renewal from 2025-09-12 until 2025-11-11 to keep the LEI active. A lapsed LEI might impact your financial transactions according to RBI guidelines. For help with renewing the LEI code call our toll free number 1800-120-3505.

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DARPA

NITI Aayog, Government of India

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NGO Details

NGO Name : HRDS INDIA THE HIGHRANGE RURAL DEVELOPMENT SOCIETY

Unique Id of VO/NGO : KL/2016/0109581
 PAN Status : **Pan uploaded & Verified**
 Chief Functionary : Aji Krishnan
 Chairman : Dr S KrishnaKumar IAS Rtd
 Secretary : Aji Krishnan

First Registration Details

Registered With : Registrar of Societies
 Type of NGO : Society
 Registration No : I-170/97
 City of Registration : Idukki
 State of Registration : Kerala
 Date of Registration : 18-08-1997
 Copy of Registration Certificate : Available

FCRA details

FCRA Registration no. : 052940065

Sector/ Key Issues

Key Issues : Tribal Affairs, Women's Development & Empowerment
 Operational Area-States : Kerala, Tamil Nadu
 Operational Area-District : Idukki, Palakkad, Wayanad, Coimbatore, Kanyakumari, Tirunelveli

Details of Achievements :

HRDS INDIA (The Highrange Rural Development Society) is registered NGO working for the development of Rural and Tribal people in Kerala and Tamilnadu state in India. Our mission is to promote all aspect of Tribal and Rural development throughout India. HRDS INDIA formed in the year 1997 and registered under Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act 1955. We are granted with Certificates U/S 12 AA and 80G 5 & VI of the IT Act. We are also having FCRA registration. Our president was former Union Minister DR.S.Krishna kumar IAS (Rtd). Since its formation HRDS INDIA has involved with participated in contemporary social activities

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- Common Guidelines for Implementation of Centrally Sponsored Schemes (CSS)/ Central Sector (CS) Schemes through NGOs
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**Major
Activities/Achievements**

and was instrumental in social problems faced by the underprivileged people. We have rendered services to all irrespective of caste, creed, region and politics and proved its live participation. Mainly we concentrate projects on Tribal development, Housing projects, Sustainable Sericulture, Micro Credit and Savings, Promotion of SHG s, Education, Health, Promotion of Medicinal Plants, Natural Calamities etc. HRDS INDIA has been also responding to meet emergency needs of people in distress caused due to Health reason or Nature Disasters etc. And also strengthen the society by the way of spirituality. The mission before HRDS INDIA is to alleviate Poverty, Promote Health, ensure a Clean Environment, Spread Education, Empower Women, Tribal Inhabitation, and create opportunities for Employment and Income Generation for the poor. We strive to accomplish these objectives by designing and implementing several innovative and bold solutions that should bring about a long-term sustainable change in the lives of the poor.

Contact Details

Address	: HRDS INDIA (The Highrange Rural Development Society) Sowparnika, Marutharoad Post, Chandranagar, Palakkad- 678007, Kerala State India.
City	: Palakkad
State	: Kerala
Telephone	: 0491-2572576
Mobile No	: 9446488457
E-mail	: ajihrds[at]gmail[dot]com
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