

वैज्ञानिक तथा औद्योगिक अनुसंधान परिषद्
COUNCIL OF SCIENTIFIC & INDUSTRIAL RESEARCH
अनुसंधान भवन, 2, रफी मार्ग, नई दिल्ली-110 001
Anusandhan Bhawan, 2, Rafi Marg, New Delhi-110001



No.30-1(5)/2021-IFD
Dated: 27-06-2022

To

All Heads of National Labs./Instts.

Sub: Approval of registration of CSIR under Section/sub section/clause/sub clause/proviso 03-Clause (i), of first proviso to clause (23C) of Section 10 (for applicants covered under sub-clause (iv) of clause (23C) of Section 10).

Sir,

I am directed to forward herewith Income Tax Department e-mail dated 24-9-2021 regarding approval of registration of CSIR under Section/sub section/clause/sub clause/proviso 03-Clause (i), of first proviso to clause (23C) of Section 10 (for applicants covered under sub-clause (iv) of clause (23C) of Section 10) for assessment year 2022-23 to 2026-27 for your kind information and further necessary action.

Yours faithfully,

(Anshu Sailoniya)

Finance & Accounts Officer

Encl : a/a

Copy to :

- 1.Head, IT Division with the request to make the OM on website.
- 2.Office copy

----- Forwarded message -----

From: <communication@cpc.incometax.gov.in>

Date: Fri, 24 Sep, 2021, 2:02 AM

Subject: PAN : AAATC2716R; Form No. 10A ; AAATC2716RA20217

To: <rajhansgautam@gmail.com>

Dear Sir/ Madam,

COUNCIL OF SCIENTIFIC AND INDUSTRIAL RESEARCH, AAATC2716R,

The e-Filing of Form No.10A for Assessment Year 2022-23 has been successfully submitted on 27-August-21 and your Acknowledgement Number (ARN) is 369735780270821.

Your application for registration has been provisionally approved and provisional registration no. AAATC2716RA20217 has been granted with effect from Assessment Year 2022-23.

Please find attached the Order in Form no. 10AC for the application submitted by you.

The provisional approval/registration is subject to the conditions as specified under Serial no. 10 of the Order.

This is a system generated e-mail and please do not reply. Please add communication@cpc.incometax.gov.in to your white list / safe sender list.

If you did not e-file and you have received this e-mail, it may mean that somebody else has uploaded. Please contact 1800 103 0025 or 08046122000 immediately.

Regards,

e-Filing Team

Income Tax Department

FORM NO. 10AC

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

Order for approval

1	PAN	AAATC2716R
2	Name	COUNCIL OF SCIENTIFIC AND INDUSTRIAL RESEARCH
2a	Address	
	Flat Door Building	Anusandhan Bhawan
	Name of premises Building/Village	2, Rafi Marg.
	Road Street Post Office	New Delhi
	Area Locality	New Delhi
	Town City District	New Delhi G P O
	State	Delhi
	Country	INDIA
	Pin Code Zip Code	110001
3	Document Identification Number	AAATC2716RA2021701
4	Application Number	369735780270821
5	Unique Registration Number	AAATC2716RA20217
6	Section sub-section/clause/sub-clause/proviso in which approval is being granted	03-Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)
7	Date of approval	24-09-2021
8	Assessment year or years for which the trust or institution is approved	From AY 2022-23 to AY 2026-27

9	Order for approval	
	a. After considering the application of the applicant and the material available on record, the applicant is hereby granted 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 approval by fraud or misrepresentation of	

a. The applicant shall comply with the provisions of the Income Tax Act, 1961 read with the Income Tax Rules, 1962.
b. The applicant will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established and in a case where more than fifteen per cent of its income is accumulated, the period of the accumulation of the amount exceeding fifteen percent of its income shall in no case exceed five years, as required in clause (a) of the third proviso to section 10(23C) of the Income Tax Act, 1961.
c. The applicant will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11 of the Income Tax Act, 1961, as required in clause (b) of the third proviso to section 10(23C) of the Income Tax Act, 1961.
d. Application of income outside India will be allowed only if it is for a charitable purpose which tends to promote international welfare in which India is interested and will be allowed to the extent to which it is so applied and prior approval has been taken from the CBDT as per the provisions of section 11(1)(c) of the Income Tax Act, 1961.
e. This approval shall not apply in relation to any income from any activity in the nature of trade, commerce or business or rendering of any service in relation to trade, commerce or business, irrespective of the nature of use or application or retention of income from such activity.
f. The applicant will get its accounts audited by an accountant as defined in explanation below sub-section (2) of section 288 and furnish along with the return of income, the report of such audit in the prescribed form duly signed and verified by such accountant and setting forth such particulars as may be prescribed.
g. The applicant will regularly file its return of income along-with audit report before the Income Tax authority in accordance with section 139(4C) of the Income Tax Act, 1961.
h. In the event of dissolution, its surplus and the assets will be given to a charitable organisation with similar objects and no part of the same will go to any of the trustees/beneficiaries of the society or any person(s) specified in section 13(3) of the Income Tax Act, 1961.
i. The approval shall not apply in relation to anonymous donations in terms of the fifteenth proviso to section 10(23C) read with section 115 BBC of the Income Tax Act, 1961.
j. If any amount is paid by way of salary, allowance or otherwise to any person referred to in sub-section (3) of section 13 of the Income Tax Act, 1961 out of the resources of the society, the same shall not be in excess of what may be reasonably paid for such services.
k. As and when there is a move to amend or alter the trust deed/rules and regulations of the society, prior approval of the Jurisdictional Commissioner of Income Tax shall be sought along with the draft of the amended deed and no such amendment shall be effected until the approval is accorded.
l. 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 2C 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)
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Signature Not Verified

Digitally signed by
SIBICHEN K MATHEW
Date: 2021.09.24
02:01:55 IST