FORM NO. 10AC

(See rule 17A/11AA/2C) Order for provisional approval

1	PAN	AACTL2135P
2	Name	LIFE OF LIGHT
2a	Address	
	Flat/Door/Building	C/O- DAVID AKASH KUMAR SHAW
	Name of premises/Building/Village	
	Road/Street/Post Office	Vidyasagar University S.O
	Area/Locality	Rangamati, Tantigeria
	Town/City/District	WEST MIDNAPORE
	State	West Bengal
	Country	INDIA
	Pin Code/Zip Code	721102
3	Document Identification Number	AACTL2135PF2022101
4	Application Number	611323500090522
5	Unique Registration Number	AACTL2135PF20221
6	Section/sub-section/clause/sub-clause/proviso in which provisional approval is being granted	12-Clause (iv) of first proviso to sub-section (5) of section 80G
7	Date of provisional approval	24-05-2022
8	Assessment year or years for which the trust or institution is provisionally approved	From 24-05-2022 to AY 2025- 2026
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	c. This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with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	The approval is granted subject to the following conditions:- Specified violations	

a. If at any time registration granted under section 12AB or approval granted under sub-section (23C) of section 10, is cancelled by the prescribed authority for specified violations as mentioned in sub-section (4) of section 12AB or under 15th proviso to sub-section (23C) of section 10, then approval under subsection (5) of section 80G shall be deemed to be withdrawn.

b. If, at any point of time, it is noticed that Form No. 10A 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-rules (1) or (2) of rule 11AA or by not complying with the requirements of sub- rules (3) or (4) of the said rule, the Principal Commissioner or Commissioner, as referred to in sub-rule (5) of the said rule, after giving an opportunity of being heard, may cancel the approval granted in Form No. 10AC and Unique Registration Number(URN) issued under sub-rule (5) of the said rule, and such approval in Form No.10AC or such Unique Registration Number (URN) shall be deemed to have never been granted or issued.

Other violations

a. 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.

Name and Designation of the Approving Authority

Principal Commissioner of Income Tax/ Commissioner of Income Tax

(Digitally signed)



Document certified by SIBICHEN K MATHEW k. sibichen.mathew@incompts.gov.in>.

Digitally signed by SIBICHEN K MATHEW Date: 2022 5.24 12:09:38 IST