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देव संस्कृति विश्वविद्यालय DEV SANSKRITI VISHWAVIDYALAYA

Gayatrikunj - Shantikunj, Haridwar -249411 (India)
email: info@dsvv.ac.in • web: www.dsvv.ac.in

Criteria 6

6.4.3: Institution regularly conducts internal and external financial audits regularly Enumerate the various internal and external financial audits carried out during the last five years with the mechanism for settling audit objections within a maximum of 500 words




FORM NO. 10AC

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

Order for registration

1	PAN	AAATV1261C
2	Name	SRI VEDMATA GAYATRI TRUST
2a	Address	
	Flat/Door/Building	01
	Name of premises/Building/Village	SHANTIKUNJ
	Road/Street/Post Office	Hardwar
	Area/Locality	HARIDWAR
	Town/City/District	Shantikunj S.O
	State	Uttarakhand
	Country	INDIA
	Pin Code/Zip Code	249411
3	Document Identification Number	AAATV1261CE2016101
4	Application Number	274189310110821
5	Unique Registration Number	AAATV1261CE20161
6	Section/sub-section/clause/sub-clause/proviso in which registration is being granted	01-Sub clause (i) of clause (ac) of sub -section (1) of section 12A
7	Date of registration	23-09-2021
8	Assessment year or years for which the trust or institution is registered	From AY 2022-23 to AY 2026-27
9	Order for registration:	
	a. After considering the application of the applicant and the material available on record, the applicant is hereby granted 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	c. This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with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 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 registration is being granted	
	The registration is granted subject to the following conditions:-	


(HARISH THAKKAR)
FINANCE OFFICER
Dev Sanskriti Vishwavidyalaya

<p>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.</p>
<p>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.</p>
<p>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.</p>
<p>d. The Trust/ Institution should quote the PAN in all its communications with the Department.</p>
<p>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.</p>
<p>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.</p>
<p>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.</p>
<p>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.</p>
<p>i. The Trust/ Institution shall furnish a return of income every year within the time limit prescribed under the Income Tax Act, 1961.</p>
<p>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.</p>
<p>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.</p>
<p>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.</p>
<p>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.</p>
<p>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>

<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>	
<p>Name and Designation of the Registration Granting Authority</p>	<p>Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed)</p>

Signature Not Verified

Digitally signed by
SIBICHEN K MATHEW
Date: 2021.09.23
23:52:54 IST





सरकारी गजट, उत्तरांचल

उत्तरांचल सरकार द्वारा प्रकाशित

असाधारण

विधायी परिशिष्ट
भाग-एक, खण्ड (क)
(उत्तरांचल अधिनियम)

देहरादून, बृहस्पतिवार, 11 अप्रैल, 2002 ई0
चैत्र 21, 1924 शक सम्वत्

उत्तरांचल शासन

विधायी एवं संसदीय कार्य विभाग

संख्या 123/विधायी एवं संसदीय कार्य/2002
देहरादून, 11 अप्रैल, 2002

अधिसूचना

विविध

“भारत का संविधान” के अनुच्छेद 200 के अधीन राज्यपाल महोदय ने उत्तरांचल विधान सभा द्वारा पारित देव संस्कृति विश्वविद्यालय विधेयक, 2002 को अनुमति प्रदान की और वह उत्तरांचल अधिनियम संख्या 08, सन् 2002 के रूप में सर्वसाधारण की सूचनार्थ इस अधिसूचना द्वारा प्रकाशित किया जाता है।

देव संस्कृति विश्वविद्यालय अधिनियम, २००२

(अधिनियम संख्या ०४ वर्ष २००२)

राज्य में श्री वेदमाता गायत्री ट्रस्ट, हरिद्वार, उत्तरांचल द्वारा प्रायोजित एक विश्वविद्यालय स्थापित करने और उसे निगमित करने एवम् उससे सम्बन्धित, या आनुषांगिक, विषयों की व्यवस्था करने हेतु यह

अधिनियम

भारत गणराज्य के तिरेपनवें वर्ष में निम्नलिखित अधिनियम बनाया जाता है :-

अध्याय - एक

प्रारम्भिक

लघु शीर्षक एवं प्रारंभ

१. (१) यह अधिनियम देव संस्कृति विश्वविद्यालय अधिनियम, २००२ कहा जायेगा।
(२) यह राज्य सरकार द्वारा अधिसूचना जारी किये जाने वाली तिथि से प्रवृत्त हुआ समझा जायेगा।

परिभाषाएँ

२. (१) जब तक कि संदर्भ में अन्यथा अपेक्षित न हो, इस अधिनियम में-
- (क) 'शैक्षिक परिषद्' का तात्पर्य विश्वविद्यालय के शैक्षिक/विद्या परिषद् से है;
- (ख) 'घटक महाविद्यालय' का तात्पर्य विश्वविद्यालय द्वारा अनुरक्षित किसी महाविद्यालय, या संस्था से है;
- (ग) 'तकनीकी शिक्षा परिषद्' का तात्पर्य अखिल भारतीय तकनीकी शिक्षा परिषद् अधिनियम, १९८७ की धारा ३ के अधीन स्थापित अखिल भारतीय तकनीकी शिक्षा परिषद् से है;
- (घ) 'दूरस्थ शिक्षा पद्धति' का तात्पर्य संचार के किसी माध्यम से यथा प्रसारण, दूर-दृश्य प्रसारण, पत्राचार पाठ्यक्रम, सेमिनार, सम्पर्क कार्यक्रम, या ऐसे किसी दो या अधिक साधनों के संयोजन द्वारा शिक्षा देने की पद्धति से है;
- (च) 'कर्मचारी' का तात्पर्य विश्वविद्यालय द्वारा नियुक्त किसी कर्मचारी से है और इसके अन्तर्गत विश्वविद्यालय, या किसी घटक महाविद्यालय के अध्यापक और अन्य कर्मचारीवृन्द भी हैं;
- (छ) 'संकाय' का तात्पर्य विश्वविद्यालय के किसी संकाय से है;
- (ज) 'हॉल' अथवा 'छात्र निवास' का तात्पर्य छात्रों के निवास की किसी ऐसी इकाई से है, जो विश्वविद्यालय, या किसी घटक महाविद्यालय द्वारा अनुरक्षित हो, या मान्यता प्राप्त हो;
- (झ) 'श्री वेदमाता गायत्री ट्रस्ट' का तात्पर्य शांतिकुञ्ज, हरिद्वार, उत्तरांचल स्थित पंजीकृत पूर्त न्यास से है;
- (ट) 'नागरिकों के अन्य पिछड़े वर्गों' का तात्पर्य उत्तरांचल राज्य सरकार द्वारा विनिर्दिष्ट पिछड़े वर्ग के नागरिकों से है;

भारत सरकार
कार्यालय आयकरआयुक्त
देहरादून
दिनांक-१३/६/२००२

सेवा में,

देव संस्कृति विश्वविद्यालय,
शान्ति कुँज,
हरिद्वार ।

महोदय,

देव संस्कृति विश्वविद्यालय का एक प्रार्थना पत्र धारा १२ए के अर्न्तगत दिनांक १४.०५.२००२ को इस कार्यालय में प्राप्त हुआ ! इसमें आपने इस विश्वविद्यालय के आयकर अधिनियम के अर्न्तगत पंजीयन की अपेक्षा की है ।

इस पत्रावली के अध्ययन एवं आयकर अधिकारी हरिद्वार की आख्या के अनुसार निम्न बिन्दु संज्ञान में आये :-

१. यह देव संस्कृति विश्वविद्यालय श्री वेदमाता गायत्री ट्रस्ट शान्तिकुँज, हरिद्वार द्वारा प्रयोजित विश्वविद्यालय है तथा ट्रस्ट को इसे निगमित करने एवं उससे संबंधित, या आनुषांगिक, विषयो की व्यवस्था करने हेतु यह अधिनियम बनाया गया है ।

२. इस विश्वविद्यालय को विनिर्मित करने का अधिकार श्री वेदमाता गायत्री ट्रस्ट शान्तिकुँज, हरिद्वार को दिया गया है ।

३. राज्य सरकार ने संविधान के तहत अपने अधिकारो का प्रयोग करते हुए श्री वेदमाता गायत्री ट्रस्ट को ' देव संस्कृति अधिनियम २००२ ' के उपबन्धों के अनुसार विश्वविद्यालय को स्थापित करने का अधिकार प्रदान किया है ।

४. इस अधिनियम के अनुसार श्री वेदमाता गायत्री ट्रस्ट शान्तिकुँज, हरिद्वार ही इस विश्वविद्यालय को सभी प्रकार की चल अचल सम्पत्ति उपलब्ध करायेगा तथा सभी प्रकार की निधियो का सृजन करेगा ।

५. श्री वेदमाता गायत्री ट्रस्ट विश्वविद्यालय को क्रियाशील बनाने के लिए अवस्थापना और अन्य आवश्यक सुविधाओं की व्यवस्था करेगा ।

६. श्री वेदमाता गायत्री ट्रस्ट देव संस्कृति विश्वविद्यालय हेतु नियमावली एवं परिनियमावली बनायेगा ।



चूँकि पहले से ही श्री वेदमाता गायत्री ट्रस्ट शान्तिकुँज, हरिद्वार को आयकर विभाग द्वारा आयकर अधिनियम की धारा १२ए एवं ८० जी की छूट उपलब्ध है अतः यह विश्वविद्यालय श्री वेदमाता गायत्री ट्रस्ट की एक और गतिविधि के रूप में कार्य करेगा । अतः देव संस्कृति विश्वविद्यालय को अलग से आयकर अधिनियम की धारा १२ए के अन्तर्गत पंजीयन नहीं दिया जा सकता ।



श्री. ए. ए. शर्मा
(एम०पी०शर्मा)
आयकर आयुक्त,
देहरादून ।

प्रतिलिपि:-

१. आयकर अधिकारी वार्ड- १ हरिद्वार ।
२. अपर आयकर आयुक्त, हरिद्वार रेंज, हरिद्वार को सूचनार्थ एव आवश्यक कार्यवाही हेतु प्रेषित ।

नीता अग्रवाल
(नीता अग्रवाल) 13.06.2022

सहायक आयकर
आयुक्त(ओ०एस०डी०)

कृते आयकर आयुक्त, देहरादून ।

FORM NO. 10AC

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

Order for approval

1	PAN	AAATV1261C
2	Name	SRI VEDMATA GAYATRI TRUST
2a	Address	
	Flat/Door/Building	01
	Name of premises/Building/Village	SHANTIKUNJ
	Road/Street/Post Office	Hardwar
	Area/Locality	HARIDWAR
	Town/City/District	Shantikunj S.O
	State	Uttarakhand
	Country	INDIA
	Pin Code/Zip Code	249411
3	Document Identification Number	AAATV1261CF2021901
4	Application Number	278914580120821
5	Unique Registration Number	AAATV1261CF20219
6	Section/sub-section/clause/sub-clause/proviso in which approval is being granted	11-Clause (i) of first proviso to sub-section (5) of section 80G
7	Date of approval	23-09-2021
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 facts or it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.	
10	Conditions subject to which approval is being granted	
	The approval is granted subject to the following conditions:-	


(HARISH THAKKAR)
FINANCE OFFICER
Dev Sanskriti Vishwavidyalaya

	<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>	
	<p>Name and Designation of the Approving Authority</p>	<p>Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed)</p>

Signature Not Verified

Digitally signed by
SIBICHEN K MATHIEW
Date: 2021.09.23
23:53:58 IST