GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
ITBA/EXM/F/EXM44/2025-26/1086566200(1)
CIT (EXEMPTION), CHENNAI

To, PUNNAGAI SAI SEVA AND EDUCATIONAL TRUST NO.8, MANIMAGALAI STREET ,MUTHAMIL NAGAR, PAMMAL, CHENNAI 600075 ,Tamil Nadu India	

PAN: **AAATP8720A**	Application No: **CIT (EXEMPTION), CHENNAI/2025-26/12AA/41545**	DIN & Notice No: **ITBA/EXM/F/EXM44/2025-26/1086566200(1)**	Date: **26/02/2026**

FORM NO. 10AD
(See rule 2C or 11AA or 17A)
Order for registration or approval or rejection or cancellation

1.	Permanent Account Number (PAN) of the applicant	**AAATP8720A**
2.	Name and address of the applicant	**PUNNAGAI SAI SEVA AND EDUCATIONAL TRUST NO.8, MANIMAGALAI STREET , MUTHAMIL NAGAR, PAMMAL, , CHENNAI 600075 Tamil Nadu, India**
2A.	Nature of activities	**Charitable**
3.	Document Identification Number	**ITBA/EXM/F/EXM44/2025-26/1086566200(1)**
4.	Application Number	**CIT (EXEMPTION), CHENNAI/2025-26/12AA/41545**
5.	Registration/Approval Number (Unique Registration Number)	**AAATP8720A25CH01**
6.	Section/sub-section/clause/sub-clause/proviso in which registration/approval is being granted	**12AB(1)(b)**
7.	Date of registration/approval/registration/cancellation	**26/02/2026**
8.	Assessment year or years for which the trust or institution is registered or approval	**2027-28 to 2036-37**
9.	Reasons of rejection/cancellation, in case if the application for registration/approval has been rejected or cancelled	**Not Applicable**
10.	Date of opportunity afforded to the applicant before such rejection or cancellation of application for registration/ approval	**Not Applicable**

11. Order for registration/approval:

a) After considering the application of the applicant and the material available on record, the applicant is hereby granted registration/approval for the assessment year(s), mentioned at serial no 8 above subject to the conditions mentioned in row number (12).
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c) This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with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.

12. Conditions subject to which registration/approval is being granted:

The approval is granted subject to the following conditions: -

As per annexure below.

13. Name and designation of the approving authority
PREMANAND JOTHY
CIT (EXEMPTION), CHENNAI

Annexure (mentioned in row-12 above)

1	The Trust/Society/Institution is registered as a **Charitable** Trust / Society / Institution. Please read sl. No. (6) above **"Section/Sub-section/clause/sub-clause/proviso in which registration is being granted" as u/s.12AB(1)(b)** of the Income Tax Act, 1961.
2	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.
3	The trust or institution shall not have income from profits and gains of business which is not incidental to the attainment of its objectives.
4	Separate books of accounts shall be maintained by such trust or institution in respect of the business which is incidental to the attainment of its objectives, in compliance to Section 11(4A) of the Income Tax Act, 1961.
5	The trust or institution shall not apply any part of its income from the property held under trust for private religious purposes, which does not ensure for the benefit of the public.
6	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.
7	The trust or institution shall comply with the requirements of any other laws, as referred to in item (B) of sub-clause (i) of clause (b) of sub-section (1) of section 12AB of the Income Tax Act, 1961.
8	Where the trust or institution has adopted or undertaken modification of the objects which do not conform to the conditions of registration, the trust or institution shall make an application as per provisions of section 12A(1)(ac)(v) 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.

9	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 of the Income Tax Act, 1961.
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 trust or institution shall furnish such application within the time allowed under that clause.
11	Registration is subject to cancellation, if any specified violation by the Trust is found to be committed as mentioned in Explanation to sub-section (4) of Section 12AB of the Income Tax Act, 1961.
12	The objects and/or activities of the trust/institution should not be commercial in nature or with profit motive.
13	In the event of dissolution or merger/conversion into a non-exempted institution or cancellation of registration, the provisions of sec. 115TD will be attracted, provided the funds/assets of the Trust/ Society/ non-Profit Company are transferred only to some other Trust/ Society/ non-profit Company having similar objectives.
14	As per the provisions of sec. 11(1)(a), the activities as well as application of income are restricted to India unless specific approval obtained from the CBDT as per provisions of 11(1)(c).
15	The objects and benefits of the trust/institution should be for general public and they are not to be restricted to any particular caste, creed, religion or community.
16	The funds/ property of the trust/institution should be used only for the objects as approved/granted registration by the Principal Commissioner or Commissioner subject to the provisions of sec. 12A(1)(ac)(v).
17	The trust/institution is irrevocable.

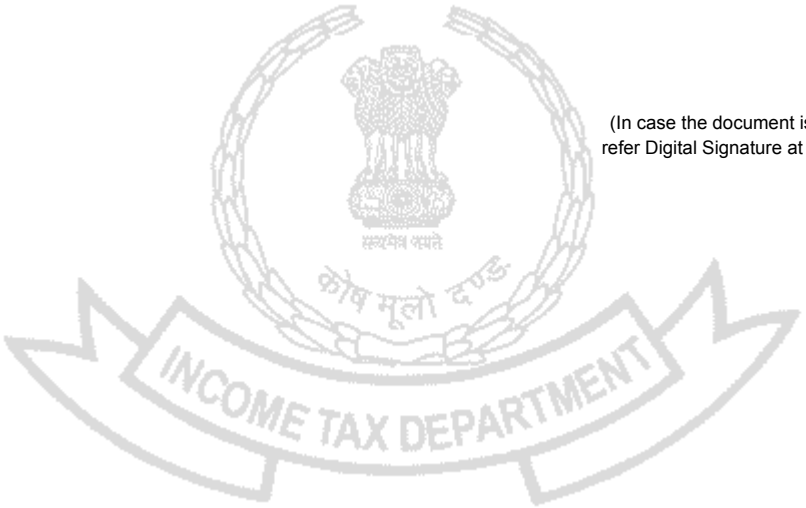
PREMANAND JOTHY
CIT (EXEMPTION), CHENNAI

Copy to:

1. The Addl./Joint Commissioner of Income Tax- ADDLCIT/JCIT(EXEMPTIONS)CHE
2. Assessing Officer- EXEMPTIONS WARD 4 CHENNAI
3.The applicant

PREMANAND JOTHY
CIT (EXEMPTION), CHENNAI

(In case the document is digitally signed please refer Digital Signature at the bottom of the page)



Signature Not Verified

Digitally Signed.
Name: PREMANAND JOTHY
Date: 27-Feb-2026 17:08:05
Location: CHENNAI