



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
ITBA/EXM/F/EXM44/2025-  
26/1088061449(1)  
CIT (Exemptions), MUMBAI

To, ROYAL COMMONWEALTH SOCIETY FOR THE BLIND A3 SHIVDHAM CHS LTD ,NEW LINK ROAD, KANCHPADA MALAD (WEST) 400064 ,Maharashtra India	
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PAN: <b>AAATR0444H</b>	Application No: <b>CIT (Exemptions), MUMBAI/2025- 26/12AA/26662</b>	DIN & Notice No: <b>ITBA/EXM/F/EXM44/2025- 26/1088061449(1)</b>	Date: <b>28/03/2026</b>
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**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	<b>AAATR0444H</b>
2.	Name and address of the applicant	<b>ROYAL COMMONWEALTH SOCIETY FOR THE BLIND A3 SHIVDHAM CHS LTD , NEW LINK ROAD, KANCHPADA MALAD (WEST) , 400064 Maharashtra, India</b>
2A.	Nature of activities	<b>Charitable</b>
3.	Document Identification Number	<b>ITBA/EXM/F/EXM44/2025-26/1088061449(1)</b>
4.	Application Number	<b>CIT (Exemptions), MUMBAI/2025- 26/12AA/26662</b>
5.	Registration/Approval Number (Unique Registration Number)	<b>AAATR0444H25MB01</b>
6.	Section/sub-section/clause/sub-clause/proviso in which registration/approval is being granted	<b>12AB(1)(b)</b>
7.	Date of registration/approval/registration/cancellation	<b>28/03/2026</b>
8.	Assessment year or years for which the trust or institution is registered or approval	<b>2027-28 to 2031-32</b>
9.	Reasons of rejection/cancellation, in case if the application for registration/approval has been rejected or cancelled	<b>Not Applicable</b>
10.	Date of opportunity afforded to the applicant before such rejection or cancellation of application for registration/ approval	<b>Not Applicable</b>

Note: If digitally signed, the date of digital signature may be taken as date of document.  
ROOM NO:601,6th Floor, Cumballa Hill MTNL TE Building, Pedder Road, Dr Gopalrao Deshmukh Marg, Cumballa Hill, MUMBAI, Maharashtra, 400026  
Email: MUMBAI.CIT.EXMP@INCOMETAX.GOV.IN, Office Phone:02223513360

Note:- The website address of the e-filing portal has been changed from [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in) to [www.incometax.gov.in](http://www.incometax.gov.in).  
\* DIN- Document identification No.

## 11. Order for registration/approval:

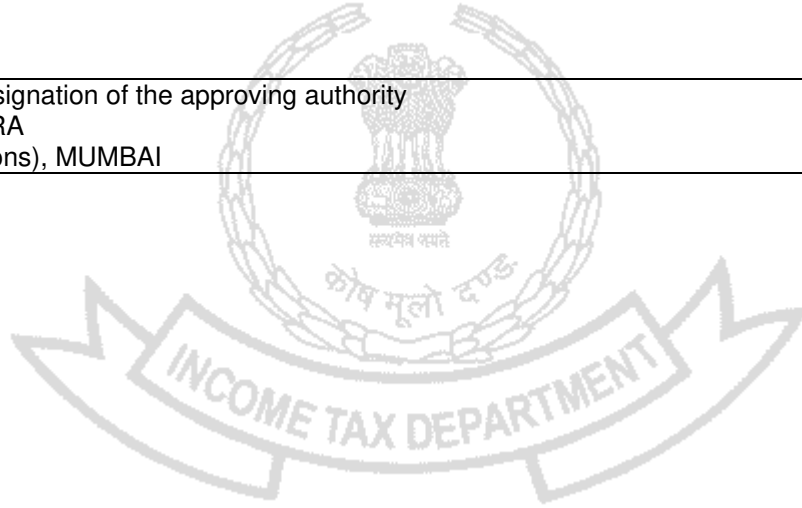
- a) After considering the application of the applicant and the material available on record, the applicant is hereby granted registration/approval for the assessment year(s), mentioned at serial no 8 above subject to the conditions mentioned in row number (12).
- b) The taxability, or otherwise, of 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  
SALIL MISHRA  
CIT (Exemptions), MUMBAI



**Annexure (mentioned in row-12 above)**

The registration u/s 12AB 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 the Income Tax Act, 1961; 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 granted registration.
8. The trust or institution shall comply with the **such requirements of any other law, as are material for achieving its objects**, as referred to in item (B) of sub-clause (i) of clause (b) of sub-section (1) of section 12AB.
9. In case it is found at any stage that the application seeking registration in Form 10AB contained any false or incorrect information, the same shall be treated as "Specified violation", as per section 12AB, and the registration granted is liable to be cancelled, and other consequences as per law shall follow.
10. Where the trust or institution is required to furnish application seeking renewal of registration under sub-clause (ii) of clause (ac) of sub-section (1) of section 12A, the said trust or institution shall furnish such application, at least **six months prior to the expiry** of the existing registration.
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 fresh registration of the trust or institution, **within a period of thirty days** from the date of the said adoption or modification.
12. In case the trust/institution is converted into any form, merges with any other entity or

is dissolved, in any previous year, as referred to in the provisions of section 115TD, the Trust/institution shall be liable to pay additional tax in respect of accreted income (alongwith the interest as applicable) within specified time, as per provisions of section 115TD to 115TF of the Income Tax Act, 1961.

13. This registration does not confer any **absolute right** to claim exemption u/s 11 of Income Tax Act, 1961. The benefit of exemption u/s 11 of the Act shall be **subject to** satisfaction of the Assessing officer, as to genuineness of activities carried on during each year in accordance with objects of the Trust, and also **subject to** applicability of provisions of section 2(15) and section 13 of the Act.

14. All the Public Money so received including for Corpus or any contribution shall be routed through a Bank Account only in the name of the Trust/Institution and not in the name of the Trustee/Director and the account number of such Bank Account shall be reflected in the Return of Income.

15. In this case, **the instrument of trust does not contain any explicit clause affirming that the transfer of property under trust is an irrevocable transfer for all times.** Section 332(2)(b) of the Income Tax Act, 2025 inter-alia lays down that a public trust is eligible for registration, only if the trust properties are held for the benefit of the general public under an irrevocable trust. The date of commencement of Income Tax Act, 2025 is 1st April 2026 i.e the same date from which renewal of registration/approval has been sought by the applicant. Therefore, the **eligibility conditions** prescribed in the Statute for registration/approval **are not satisfied** in this case. However, Hon'ble Bombay High Court in the Writ Petition(L) No.7587 of 2026 in the case of The Chamber of Tax Consultants & Ors Vs The CIT(E) has held that a public charitable trust is deemed irrevocable by operation of law unless the instrument of trust expressly provides a power of revocation and directed the Department to refrain from rejecting applications for registration/renewal under section 12AB solely on the ground of the absence of an explicit irrevocability clause in the Trust Deed/instrument. Revenue is preferring to move a Special Leave Petition before the Hon'ble Supreme Court against the said order. In the background of these facts, this renewal of registration/approval is being granted in **respectful compliance to the binding judicial directions of Hon'ble Bombay High Court.** However, the applicant Trust, **doner entities** and **other stakeholders** are hereby informed, by way of abundant caution, that the applicability and consequential tax-benefits of this registration/approval w.e.f. 01.04.2026 onwards, remain **subject to outcome** of the decision of Hon'ble Supreme Court.

SALIL MISHRA  
CIT (Exemptions), MUMBAI

**Copy to:**

1. The Addl./Joint Commissioner of Income Tax- EXEMPTIONS RANGE 2, MUMBAI
2. Assessing Officer- EXEM. CIRCLE 2, MUMBAI
3. The applicant

SALIL MISHRA  
CIT (Exemptions), MUMBAI

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



**Signature Not Verified**

Digitally Signed  
Name: SALIL MISHRA  
Date: 29-Mar-2026 17:23:11  
Location: MUMBAI