



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
ITBA/EXM/F/EXM44/2025-
26/1088061480(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: AAATR0444H	Application No: CIT (Exemptions), MUMBAI/2025- 26/12AA/27976	DIN & Notice No: ITBA/EXM/F/EXM44/2025- 26/1088061480(1)	Date: 28/03/2026
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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	AAATR0444H
2.	Name and address of the applicant	ROYAL COMMONWEALTH SOCIETY FOR THE BLIND A3 SHIVDHAM CHS LTD , NEW LINK ROAD, KANCHPADA MALAD (WEST) , 400064 Maharashtra, India
2A.	Nature of activities	Charitable
3.	Document Identification Number	ITBA/EXM/F/EXM44/2025-26/1088061480(1)
4.	Application Number	CIT (Exemptions), MUMBAI/2025- 26/12AA/27976
5.	Registration/Approval Number (Unique Registration Number)	AAATR0444H25MB02
6.	Section/sub-section/clause/sub-clause/proviso in which registration/approval is being granted	Clause (ii) of 2nd proviso to Sec.80G(5)
7.	Date of registration/approval/registration/cancellation	28/03/2026
8.	Assessment year or years for which the trust or institution is registered or approval	2027-28 to 2031-32
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

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 to www.incometax.gov.in.

* DIN- Document identification No.

11. Order for registration/approval:

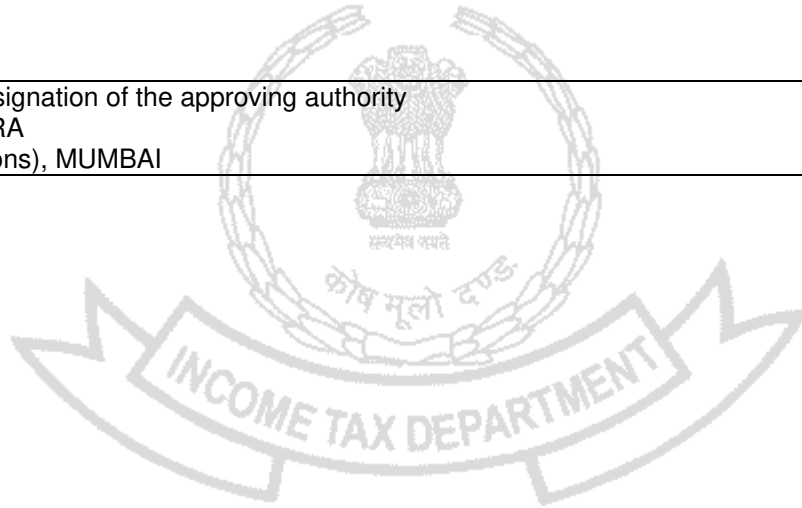
- a) After considering the application of the applicant and the material available on record, the applicant is hereby granted registration/approval for the assessment year(s), mentioned at serial no 8 above subject to the conditions mentioned in row number (12).
- b) The taxability, or otherwise, of 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 approval u/s 80G(5) of the IT Act, 1961 is granted subject to the following conditions:-

1. The registration granted under section 12AB or approval granted under clause (23C) of section 10 has not been cancelled by the Principal Commissioner or Commissioner for specified violations as mentioned in sub-section (4) of section 12AB or under fifteenth proviso to clause (23C) of section 10.

2. In case it is found at any stage that the application seeking approval in Form 10AB contained any false or incorrect information, the same shall be treated as "Specified violation", as per section 12AB, and the approval granted is liable to be cancelled, and other consequences as per law shall follow.

3. The registration granted under section 12AB or approval granted under clause (23C) of section 10 has not been cancelled by the Principal Commissioner or Commissioner as authorised by the Board for non-compliance of conditions mentioned in rule 2C or rule 17A of the Income-tax Rules, 1962.

4. Where the institution or fund is required to furnish application seeking renewal of approval under clause (ii) of first proviso to sub-section (5) of section 80G, the said trust or institution shall furnish such application, at least **six months prior to the expiry** of the existing approval.

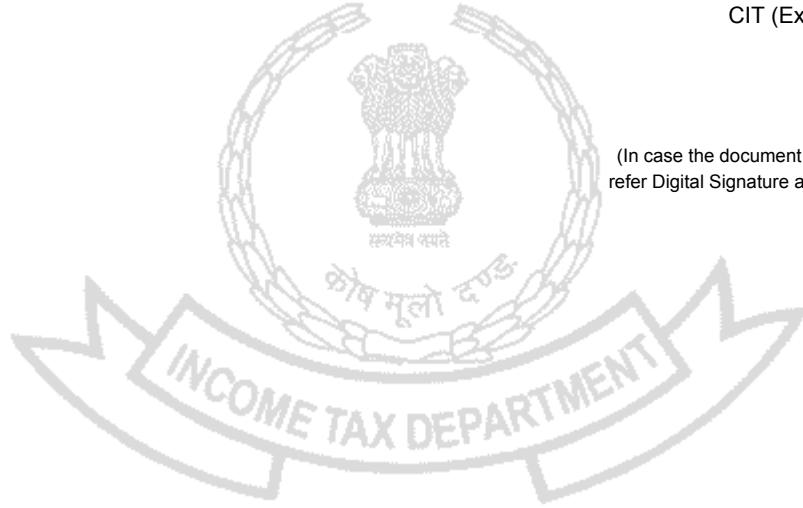
5. In this case, **the instrument of trust does not contain any explicit clause affirming that the transfer of property under trust is an irrevocable transfer for all times**. Section 332(2)(b) of the Income Tax Act, 2025 inter-alia lays down that a public trust is eligible for registration, only if 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/80G 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