

b. The trust or institution shall not have income from profits and gains of business which is not incidental to the attainment of its objectives.	
c. 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.	
d. 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.	
e. 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.	
f. No non-genuine activity shall be carried out by the trust or institution.	
g. 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 registered.	
h. The trust or institution shall comply with the requirement of any other law, as referred to in item (B) of sub-clause (i) of clause (b) of sub-section (1) of section 12AB.	
i. The form for registration in Form No 10A has been duly filled in by providing all the information or documents and no false or incorrect information or documents have been provided.	
j. The trust or institution shall apply for registration within 6 months of commencement of the activities or at least 6 months prior to the expiry of period of provisional registration, whichever is earlier.	
k. 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 registration of the trust or institution, within a period of thirty days from the date of the said adoption or modification.	
Name and Designation of the Registration Granting Authority	Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed)

Document certified by AMRITA RANJAN  
<dit.cpc.bangalore@income-tax.gov.in>

Digitally signed by  
AMRITA RANJAN  
Date: 2023.09.25  
20:04:54 IST