FORM NO. 106

(See rule 181)

Order for provisional approval u/s 354

Part A: Particulars of the Applicant		
1	Name:	DIVYANG DIKARI NO MANDVO FOUNDATION
2	Address:	AT, REVA SANOSARA, UMRALA,, Reva, BHAVNAGAR, Gujarat, INDIA - 364230
3	Permanent Account Number (PAN):	AAMCD8764D
Part B: Details of Approval granted		
4	Document Identification Number:	AAMCD8764DF2026102
4a	Application Number:	723357470180726
5	Nature of activities:	Charitable
6	Section in which provisional approval is being granted:	354(4)
7	Unique Registration Number:	AAMCD8764DF20261
8	Date of provisional approval:	26-07-2026
9	Tax year or years for which the trust or institution is provisionally approved:	From TY 2026-27 to TY 2028-29
Part C: Conditions subject to which approval is being granted		
10	Application of Income a) any income of the registered non-profit organisation shall not be applied, other than for its objects; b) the registered non-profit organisation shall not apply any part of its total income for private religious purposes (which does not ensure for the benefit of the public); c) the registered non-profit organisation, created or established after the commencement of this Act for charitable purpose, shall not apply any part of its income for the benefit of any particular religious community or caste other than the Scheduled Castes or the Scheduled Tribes or backward classes or women and children;	
11	Conditions in respect of carrying out commercial activities a) the registered non-profit organisation (other than a registered non-profit organisation carrying out advancement of any other object of general public utility) shall not carry out any commercial activity unless such commercial activity is incidental to the attainment of the objectives of the registered non-profit organisation;	

	b) the registered non-profit organisation, carrying out advancement of any other object of general public utility, shall not carry out any commercial activity unless such commercial activity is undertaken in the course of actual carrying out of advancement of any object of the general public utility; c) the aggregate receipts from the commercial activity or activities carried out by the registered non-profit organisation, carrying out advancement of any other object of general public utility, shall not exceed 20% of the total receipts of such registered non-profit organisation of the relevant tax year.
12	Books of accounts a) Separate books of account shall be maintained by the registered non-profit organisation in respect of the commercial activity that is incidental to the attainment of the objectives; b) the registered non-profit organisation, carrying out advancement of any other object of general public utility, shall maintain separate books of accounts for any commercial activity undertaken by it.
13	Compliance with the requirements of law and conditions a) the registered non-profit organisation shall not carry out any activity which is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered; b) the registered non-profit organisation shall comply with the requirements of any other law.
14	True and complete disclosure The form for approval in Form No. 104 shall be duly filled in by providing all the information or documents and no false or incorrect information or documents have been provided.

Part D: Details of the Authority passing the order

15	Name:	Naveen Gupta
16	Designation:	Principal Director of Income Tax (Digitally signed)

Document certified by DS Income Tax Department 9 <dit.cpc.bangalore@incometax.gov.in>
Digitally signed by DS Income Tax Department 9
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