



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
ITBA/EXM/F/EXM53/2026-
27/1089348460(1)
CIT(EXEMPTIONS) BANGALORE

To,
NISARGACHARITABLE TRUST
NO 23 17TH CROSS ,MALLESHWARAM
BENGALURU 560003 ,Karnataka
India

PAN:
AADTN4933E

Application No:
CIT(EXEMPTIONS)
BANGALORE/2023-
24/12AA/10533

DIN & Notice No:
ITBA/EXM/F/EXM53/2026-
27/1089348460(1)

Date:
02/06/2026

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	AADTN4933E
2.	Name and address of the applicant	NISARGACHARITABLE TRUST NO 23 17TH CROSS , MALLESHWARAM , BENGALURU 560003 Karnataka, India
2A.	Nature of activities	Charitable
3.	Document Identification Number	ITBA/EXM/F/EXM53/2026-27/1089348460(1)
4.	Application Number	CIT(EXEMPTIONS) BANGALORE/2023- 24/12AA/10533
5.	Registration/Approval Number (Unique Registration Number)	AADTN4933E22BL01
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	02/06/2026
8.	Assessment year or years for which the trust or institution is registered or approval	2024-25 to 2028-29
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.
,UNITY BUILDING ANNEXE, MISSION ROAD, BENGALURU, Karnataka, 560027
Email: BANGALORE.CIT.EXMP@INCOMETAX.GOV.IN,

11. Order for registration/approval:

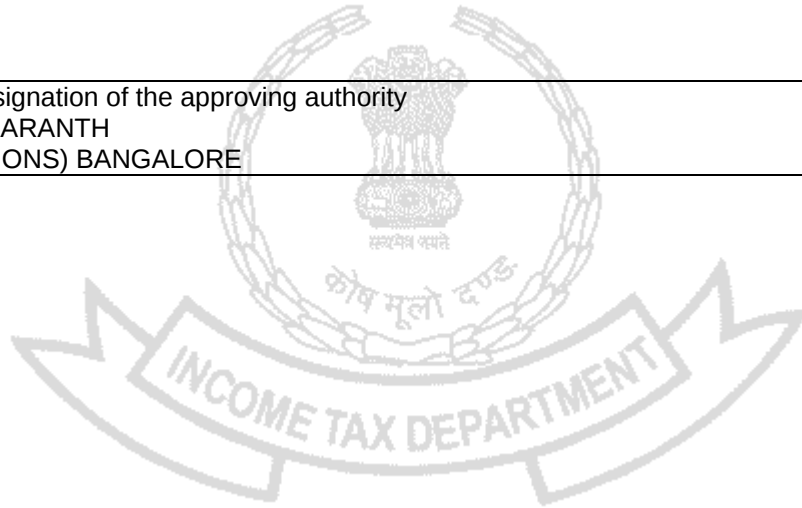
- a) After considering the application of the applicant and the material available on record, the applicant is hereby granted registration/approval for the assessment year(s), mentioned at serial no 8 above subject to the conditions mentioned in row number (12).
- b) The taxability, or otherwise, of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- c) This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with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



Annexure (mentioned in row-12 above)

PROCEEDINGS OF COMMISSIONER OF INCOME TAX (EXEMPTIONS), BENGALURU

**PRAVEEN KARANTH, I.R.S.
COMMISSIONER OF INCOME TAX (EXEMPTIONS),
BENGALURU.**

Name of the applicant	NISARGA CHARITABLE TRUST
PAN	AADTN4933E
Appellate order No.	Order of the ITAT, Bangalore 'B' Bench in ITA No. 450 & 451/Bang/2025 dated 09.05.2025

Sub: Giving effect to Order of the ITAT, Bangalore 'B' Bench in ITA No. 450 & 451/Bang/2025 dated 09.05.2025 – registration u/s. 12A of the Act-reg.

ORDER GIVING EFFECT TO THE ITAT ORDER, BANGALORE

1. The assessee trust **NISARGA CHARITABLE TRUST** filed application in Form No.10AB (online) on 19-02-2023 for regular registration u/s. 12A of the Act, 1961. The assessee had obtained registration u/s. 12A in Form No.10AC dated 30-04-2023 (provisional from AY 2024-25 to AY 2026-27). The assessee's application filed in Form No.10AB dated 19-02-2023 was rejected by CIT (Exemptions), Bengaluru vide order in Form No.10AD dated 12-08-2023.

2. Aggrieved by the order, the assessee preferred an appeal before the Hon'ble ITAT, Bangalore Bench. The Hon'ble ITAT vide its Order in No. ITA No. 450 & 451/Bang/2025 dated 09.05.2025 has set aside to the file of the Ld. CIT(E) with directions to examine the assessee's applications afresh, after affording a reasonable opportunity of being heard.

3. As per the direction of the Hon'ble ITAT, a notice dated 26.03.2026 was issued requiring appearance on 02.04.2026. In response to the notice, the President of the Trust, Mr. Nagraj, appeared and submitted the relevant details. After examining the details filed on record, registration under section 12A of the Income-tax Act, 1961 is granted as a "Charitable Trust" with effect from **AY 2024-25 to 2028-29**.

The registration is granted subject to the following conditions:

- 1. The Trust / Society / Institution is registered as Charitable Trust / Society / Institution.**
- 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.

5. 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 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 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 of the Income-tax Act, 1961.

8. 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.

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. The registration so granted is liable to be cancelled at any point of time if the registering authority is satisfied that the activities of the Trust / Institution/ Non-Profit Company are not genuine or are not being carried out in accordance with the objects of the Trust/Institution/Non-Profit company.

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.

PRAVEEN KARANTH
CIT(EXEMPTIONS) BANGALORE

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