



OFFICE OF THE DIRECTOR OF INCOME TAX (EXEMPTIONS)  
6TH FLOOR, PIRAMAL CHAMBERS, LALBAUG, MUMBAI - 400 012.

Name of the Trust : SPENDING & POLICY RESEARCH FOUNDATION  
Address : C/O BIMAL PAREKH & COMPANY,  
110, ARUN CHAMBERS, TARDEO ROAD,  
TARDEO, MUMBAI - 400 034  
P.A. No. : AAL TS 5651 G

**ORDER UNDER SECTION 12AA(1)(b)(i) OF THE INCOME TAX ACT, 1961**

The above trust has been constituted by Trust Deed dated 05/08/2011. The Trust has been registered with the Charity Commissioner, Mumbai on 25/04/2012. It has filed an application for registration u/s. 12A(a) of Income Tax Act, 1961 in the prescribed Form No.10A on 21/08/2012. After considering the materials available on record, the applicant trust is granted registration as 'General Public Utility' w.e.f. 25/04/2012.

- No change in the terms of Deed of the Trust shall be effected without due procedure of law i.e. by order of the jurisdictional High Court and its intimation shall be given immediately to this office. The registering authority reserves the right to consider whether any such alteration in objects would be consistent with the definition of "charitable purpose" under the Act and in conformity with the requirement of continuity of registration.
- The name of the Trust/Institution has been entered at **No. 45704** in the Register of Applications u/s. 12A(a) of the Income Tax Act, 1961 maintained in this office.
- The registration u/s.12AA of the I.T. Act, 1961 does not mean that the Trust/Institution is automatically entitled to exemption. The right to exemption shall be examined and decided upon by the Assessing Officer (A.O.) with reference to the activities undertaken, compliance with various statutory and other requirements, etc. on year to year basis, without prejudice to the fact of grant of mere 'in-principle' registration by this Order.
- The registration u/s.12AA of the I.T. Act, 1961 does not automatically confer any right on the donors to claim deduction u/s.80G.
- The registration so granted is liable to be cancelled at any point of time, if the registering authority is satisfied that activities of the Trust/Institution are not genuine or are not being carried out in accordance with the objects of the Trust/Institution.
- This certificate cannot be used as a basis for claiming non-deduction of tax at source in respect of investments etc. relating to the Trust/Institution.
- The Trust/Institution shall furnish a return of income every year within the time limit prescribed under the Act.
- The Trust/Institution should quote the **PAN** in all its communications with the Department.

Dated : 28/02/2013



( SANJIV DUTT )  
Director of Income Tax(Exemptions),  
Mumbai

- Copy to: 1. The Applicant,  
2. Guard File, ITO(HQ), Mumbai  
3. The Addl.DIT(E), Range-I, Mumbai, for information and necessary action.  
4. The DDIT(E)-I(2), Mumbai.

(JANARDHAN S. NAIR)

ITO (E)(HQ) For DIT (E) 11