GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
ITBA/EXM/F/EXM44/2025-26/1087101287(1)
CIT (EXMPTION), KOLKATA

To, FINE ADVICE FOUNDATION 7/1 12TH FLOOR KANCHANA BUILDING ,RUSSEL STREET KOLKATA 700071 ,West Bengal India	

PAN: **AAATF3809J**	Application No: **CIT (EXMPTION), KOLKATA/2025-26/12AA/13687**	DIN & Notice No: **ITBA/EXM/F/EXM44/2025-26/1087101287(1)**	Date: **09/03/2026**

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	**AAATF3809J**
2.	Name and address of the applicant	**FINE ADVICE FOUNDATION 7/1 12TH FLOOR KANCHANA BUILDING , RUSSEL STREET , KOLKATA 700071 West Bengal, India**
2A.	Nature of activities	**Charitable**
3.	Document Identification Number	**ITBA/EXM/F/EXM44/2025-26/1087101287(1)**
4.	Application Number	**CIT (EXMPTION), KOLKATA/2025-26/12AA/13687**
5.	Registration/Approval Number (Unique Registration Number)	**AAATF3809J25KL01**
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	**09/03/2026**
8.	Assessment year or years for which the trust or institution is registered or approval	**2027-28 to 2036-37**
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**

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c) This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with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
MANISH KUMAR JHA
CIT (EXMPTION), KOLKATA

Annexure (mentioned in row-12 above)

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 trusts or institution.

3. The trust or institution shall not have income from profits and gains or 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 enure for the benefit of the public.

6. The trust or institution established for charitable purposes 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 30 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.

12. The Trust shall always remain irrevocable. If at any point of time, it is noticed that the aforesaid condition is violated, the registration so granted u/s. 12AB of the Income Tax Act, 1961 is liable to be cancelled.

MANISH KUMAR JHA
CIT (EXMPTION), KOLKATA

Copy to:

1. The Addl./Joint Commissioner of Income Tax- RANGE 1, EXEMPTION, KOLKATA
2. Assessing Officer- WARD 1(2),EXEMPT, KOLKATA
3. The applicant

MANISH KUMAR JHA
CIT (EXMPTION), KOLKATA

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

Signature valid
Digitally Signed
Name: MANISH KUMAR JHA
Date: 10-Mar-2026 20:52:06
Location: KOLKATA