



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
ITBA/EXM/F/EXM44/2025-  
26/1088034028(1)  
CIT(EXEMPTION), DELHI

To, SMILE INDIA TRUST D 248 BALAJI COMPLEX 2RD FLOOR OFFICE NO 201 ,LAXMI NAGAR STREET NO 10 LAXMI NAGAR 110092 ,Delhi India	
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PAN: <b>AATTS5306G</b>	Application No: <b>CIT(EXEMPTION), DELHI/2025- 26/12AA/15870</b>	DIN & Notice No: <b>ITBA/EXM/F/EXM44/2025- 26/1088034028(1)</b>	Date: <b>28/03/2026</b>
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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	<b>AATTS5306G</b>
2.	Name and address of the applicant	<b>SMILE INDIA TRUST D 248 BALAJI COMPLEX 2RD FLOOR OFFICE NO 201 , LAXMI NAGAR STREET NO 10 , LAXMI NAGAR 110092 Delhi, India</b>
2A.	Nature of activities	<b>Charitable</b>
3.	Document Identification Number	<b>ITBA/EXM/F/EXM44/2025-26/1088034028(1)</b>
4.	Application Number	<b>CIT(EXEMPTION), DELHI/2025-26/12AA/15870</b>
5.	Registration/Approval Number (Unique Registration Number)	<b>AATTS5306G25DL01</b>
6.	Section/sub-section/clause/sub-clause/proviso in which registration/approval is being granted	<b>12AB(1)(b)</b>
7.	Date of registration/approval/registration/cancellation	<b>28/03/2026</b>
8.	Assessment year or years for which the trust or institution is registered or approval	<b>2027-28 to 2031-32</b>
9.	Reasons of rejection/cancellation, in case if the application for registration/approval has been rejected or cancelled	<b>Not Applicable</b>
10.	Date of opportunity afforded to the applicant before such rejection or cancellation of application for registration/ approval	<b>Not Applicable</b>

Note: If digitally signed, the date of digital signature may be taken as date of document.  
,CIVIC CENTRE, MINTO ROAD, MINTO ROAD, NEW DELHI, NEW DELHI, Delhi, 110002  
Email: DELHI.CIT.EXMP@INCOMETAX.GOV.IN, Office Phone:011-23234643

## 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- c) This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with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  
SHRI PRAKASH DUBEY  
CIT(EXEMPTION), DELHI



**Annexure (mentioned in row-12 above)**

1	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.
2	The trust or institution shall not have income from profits and gains of business which is not incidental to the attainment of its objectives.
3	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.
4	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.
5	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.
6	No non-genuine activity shall be carried out by the trust or institution.
7	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.
8	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.
9	Where the trust or institution is required to furnish application for registration under sub-clause (ii) of clause (ac) of sub-section (1) of section 12A the said trust or institution shall furnish such application within the time allowed under that clause.

10	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.
11	The applicant shall comply with the provisions of the Income Tax Act, 1961 read with Income Tax Rules, 1962.

SHRI PRAKASH DUBEY  
CIT(EXEMPTION), DELHI

**Copy to:**

1. The Addl./Joint Commissioner of Income Tax- RANGE EXEMP I, DELHI
2. Assessing Officer- CIRCLE EXEMPT 1(1), DELHI
3. The applicant



SHRI PRAKASH DUBEY  
CIT(EXEMPTION), DELHI

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