GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
ITBA/EXM/F/EXM44/2025-26/1086428936(1)
CIT (EXEMPTION), CHENNAI

To, BRO-SIGA SOCIAL SERVICE GUILD 29/16L ,Kamaraj Avenue, I Pallam Street Subramania Koil Lane Vysarpadi,Chennai 600039 ,Tamil Nadu India	

PAN: **AAATB0396E**	Application No: **CIT (EXEMPTION), CHENNAI/2025-26/12AA/37257**	DIN & Notice No: **ITBA/EXM/F/EXM44/2025-26/1086428936(1)**	Date: **24/02/2026**

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	**AAATB0396E**
2.	Name and address of the applicant	**BRO-SIGA SOCIAL SERVICE GUILD 29/16L , Kamaraj Avenue, I Pallam Street Subramania Koil Lane , Vysarpadi,Chennai 600039 Tamil Nadu, India**
2A.	Nature of activities	**Charitable**
3.	Document Identification Number	**ITBA/EXM/F/EXM44/2025-26/1086428936(1)**
4.	Application Number	**CIT (EXEMPTION), CHENNAI/2025-26/12AA/37257**
5.	Registration/Approval Number (Unique Registration Number)	**AAATB0396E25CH01**
6.	Section/sub-section/clause/sub-clause/proviso in which registration/approval is being granted	**Clause (ii) of 2nd proviso to Sec.80G(5)**
7.	Date of registration/approval/registration/cancellation	**24/02/2026**
8.	Assessment year or years for which the trust or institution is registered or approval	**2027-28 to 2031-32**
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c) This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with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
PREMANAND JOTHY
CIT (EXEMPTION), CHENNAI

Annexure (mentioned in row-12 above)

1	Please read Sl. No. (6) above **"Section/Sub-section/clause/sub-clause/proviso in which approval is being granted" as under clause (ii)(b) of second proviso to section 80G(5) of the Income Tax Act, 1961. This approval is granted subject to the continued validity of the 12AB registration.**
2	The approval u/s. 80G is valid subject to the condition that trust/institution has a valid registration granted under section 12AB of the Income-tax Act, 1961 or approval granted under clause (23C) of section 10 of the Income-tax Act, 1961 and registration/approval has not been cancelled by the Principal Commissioner or Commissioner for specified violations as mentioned in sub-section (4) of section 12AB of the Income-tax Act, 1961 or under fifteenth proviso to clause (23C) of section 10 of the Income-tax Act, 1961.
3	The approval u/s. 80G is valid subject to the condition that the registration granted under section 12AB of the Income-tax Act, 1961 or approval granted under clause (23C) of section 10 of the Income-tax Act, 1961 has not been cancelled by the principal Commissioner or Commissioner for non-compliance of conditions mentioned in rule 2C or rule 17A of the Income–tax Rules, 1962.
4	The Institution or Fund is not expressed to be for the benefit of any particular religious community or caste.
5	The Institution or Fund maintains regular accounts of its receipts and expenditure.
6	The Institution or Fund furnishes statement in Form 10BD as required in clause (viii) of sub-section (5) of section 80G of the Income-tax Act, 1961, for each financial year.
7	The Institution or Fund furnishes Certificate in Form 10BE to the donors as required in clause (ix) of sub-section (5) of section 80G of the Income-tax Act, 1961, for each financial year.
8	The objects and/or activities of the trust/institution should not be commercial in nature or with profit motive.
9	In the event of dissolution or merger/conversion into a non-exempted institution or cancellation of registration, the provisions of sec. 115TD will be attracted, provided the funds/assets of the Trust/ Society/ non-Profit Company are transferred only to some

	other Trust/ Society/ non-profit Company having similar objectives.
10	As per the provisions of sec. 11(1)(a), the activities as well as application of income are restricted to India unless specific approval obtained from the CBDT as per provisions of 11(1)(c).
11	The objects and benefits of the trust/institution should be for general public and they are not to be restricted to any particular caste, creed, religion or community.
12	The funds/ property of the trust/institution should be used only for the objects as approved/granted registration by the Principal Commissioner or Commissioner subject to the provisions of sec. 12A(1)(ac)(v).
13	The trust/institution is irrevocable.

PREMANAND JOTHY
CIT (EXEMPTION), CHENNAI

Copy to:

1. The Addl./Joint Commissioner of Income Tax- ADDLCIT/JCIT(EXEMPTIONS)CHE
2. Assessing Officer- EXEMPTIONS WARD 3 CHENNAI
3.The applicant

PREMANAND JOTHY
CIT (EXEMPTION), CHENNAI

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

Signature Not Verified

Digitally Signed.
Name: PREMANAND JOTHY
Date: 24-Feb-2026 21:16:22
Location: CHENNAI