

PUNIA B. LAL & CO.

CHARTERED ACCOUNTANTS

E-mail : cablpunia@gmail.com, casunilibrar@gmail.com

Cont. : 9829376216
9694186073, 7340008640
Office : Gayatri Market, Station
Road, Chirawa- 333026 (Raj.)

Ref. No.

Date 01/10/2025

Application for Non-Applicability of Section 12A Registration for an Educational Institute

Bhomsingh Teachers Training College

Run by :

BHOM SINGH MEMORIAL CHARITABLE TRUST

VPO-Ghoriwara kalan, Mandasi, Via-Mukundgarh

Dist-Jhunjhunu, Rajasthan- 333705

bsttcollege101@gmail.com

8168595201, 9413370101

01/10/2025

To

The Secretary

NCTE

New Delhi

Application for Non-Applicability of Section 12A Registration for an Educational Institute

Subject: Application for Non-Applicability of Section 12A Registration

Dear Sir/Madam,

We, Bhom Singh Teachers Training College, an educational institution established in 2017 are submitting this application to seek clarification and approval for the non-applicability of Section 12A registration under the Income Tax Act, 1961.

Background of the Institute:

- Nature of Activities:** Bhom Singh Teachers Training College is a college that offers education in B.A. B.Ed, B.Sc. B.Ed. and B.Ed. The institute is committed to providing quality education and contributing to the academic and personal development of its students.
- Structure:** The institute operates under a trust in name of Bhom Singh memorial Charitable Trust.
- Objective:** The primary objective of our institution is to impart education and promote learning among students without any profit motive.



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Reason for Non-Applicability of Section 12A:

Upon careful consideration of the provisions under the Income Tax Act, 1961, we believe that our institution is not required to obtain Section 12A registration due to the following reasons:

- 1. Exclusivity of Educational Activities:** Our institution is exclusively engaged in providing Education, which is considered a charitable purpose under Section 2(15) of the Income Tax Act, 1961.
- 2. No Profit Motive:** Our institution operates without a profit motive, and all surplus funds are reinvested to further educational objectives of the institute.
- 3. Compliance with Other Provisions:** We ensure compliance with all applicable tax provisions and maintain transparency in our financial operations.
- 4. Gross Total Receipt:** Our gross total receipt of collage is not more than 5 Crore during any financial year. The threshold limit of applicability of compulsory registration U/S 12A is more than 5 Crore receipt in any financial year.

Request:

In light of the above, we kindly request you to review our case and confirm the non-applicability of Section 12A registration for our institution.

We appreciate your attention to this matter and look forward to your favourable consideration

Thank you.

Date -01/10/2025

Place:-Chirawa

PUNIA B. LAL & CO.
Chartered Accountants


(CA B.L. PUNIA)
Partner
M. No. 400414
FRN: 014177C