

PUNIA B. LAL & CO.

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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

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01/10/2025

To

The Secretary

NCTE

New Delhi

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:

- 1. 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.
- 2. Structure:** The institute operates under a trust in name of Bhom Singh memorial Charitable Trust.
- 3. 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

(GAB.L. PUNIA)

Partner

M. No. 400414

FRN: 014177C