



A D V S & Associates

Chartered Accountants

**To whomsoever it may concern**

This is to certify that MAHARSHI PARSHURAM PG COLLAGE (Run By SHREE KANHAIYA LAL HARITWAL SHIKSHAN SANSTHAN (PAN: AAETS6905L) Reg. address at Gram-Danta tehsil Dantaramgarh, Sikar –Rajasthan-332702, Society registered under Rajasthan society Registration Act.1958 vide no.439/SIKAR/2002-03 Dtd.28.03.2003. This Society is working for not for profit in the field of Education, in Sikar district. This Society Having Annual Gross Fees Receipts Less Than Rs.5.00 Crore and Further section 10(23C) (iii) of Income Tax act, 1961 Provides That the income earned by any university or educational institution existing solely for educational purposes and not for the purposes of profit shall be exempt from tax if the aggregate annual receipts of such university or educational institution do not exceed Rs. 5 Crore.

Thus, an educational institution having Annual Receipts upto Rs. 5 Crore can claim Full Exemption Under the Above Clause without requiring a separate approval or registration. Hence Registration u/s 12AA of Income Tax Act is not Required in the case of Maharshi Parshuram PG Collage

DATE : 24.04.2025  
PLACE : JAIPUR  
UDIN : 25451376BMOFIJ4167

FOR : ADVS & ASSOCIATES  
CHARTERED ACCOUNTANTS

*Shiv Kumar*

CA SHIV KUMAR AGARWAL  
PARTNER  
M.NO. 451376  
FRN : 131732W

