

आयकर अपीलीय अधीकरण, न्यायपीठ –“B” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH: KOLKATA
 (समक्ष)श्री पी. एम.जगताप,उपाध्यक्ष एवं श्री ए.टी. वर्की,न्यायिक सदस्य)
 [Before Shri P.M. Jagtap, Vice President (KZ) & Shri A. T. Varkey, JM]

ITA Nos.778 & 779/Kol/2013
Assessment Year: -

Kalyan Educational Society (PAN: AABTK2860K)	Vs.	Commissioner of Income-tax-Durgapur
Appellant		Respondent
Date of Hearing	13.07.2020	
Date of Pronouncement	31.07.2020	
For the Appellant	Shri S. K. Tulsiyan, Advocate	
For the Respondent	Shri Vijay Shankar, CIT, DR	

ORDER

Per A. T. Varkey, JM:

Both these appeals preferred by the assessee are against the separate orders of Commissioner of Income-tax, Durgapur (hereinafter referred to as the Ld.CIT, Durgapur) dated 26.02.2013 denying registration u/s. 12AA of the Income-tax Act, 1961 (hereinafter referred to as the “Act”) and denial of approval u/s. 80G of the Act.

2. Brief facts of the case are that the assessee is a Society registered under the West-Bengal Societies Registration Act, 1961 on 02.02.2005. The assessee filed on 17.08.2012 applications before the Ld. CIT, Durgapur for registration u/s. 12AA of the Act and for grant of approval u/s. 80G of the Act. The Ld. CIT, Durgapur notes that the assessee runs an educational institution namely, Camellia Institute of Engineering and Technology (hereinafter referred in short as “CIET”) at Bud-Bud, Burdwan. Further, the Ld. CIT, Durgapur observed after a perusal of the Income & Expenditure Account that the assessee had received by way of donation from students amounting to Rs.27,75,400/- (Schedule-9) during the FY 2010-11 and Rs. 65,00,000/- (Schedule-12) during the FY 2011-12 over and above the Tuition Fees in both the years. The Ld. CIT, Durgapur observes that the assessee had submitted the complete break-up of the donations received from the students mentioning their names, addresses, roll numbers, amount, and the stream in which the

students got admission etc. in the Institute. Considering the said facts, the Ld. CIT, Durgapur was of the opinion that assessee was receiving donation connected with the admission of the students and therefore it has to be treated as collection of Capitation fees as held by the Hon'ble Supreme Court in TMA Pai Foundation Vs. State of Karnataka 2002 (8) SCC 4. Thereafter, the Ld. CIT, Durgapur relied on the decision of the Hyderabad Tribunal in Vodithala Education Society Vs. ADIT (Exemptions)-II, 20 SOT 353 (Hyd.) and held that the assessee is indulged in sale of education and, therefore, it cannot be considered as a charitable institution u/s. 2(15) of the Act because the purpose of the assessee as a whole is to make profit and therefore denied the registration u/s. 12AA of the Act.

3. Regarding the assessee's application for grant of exemption u/s. 80G of the Act, the Ld. CIT reproduced his observation as made in the order denying 12AA registration and held that the assessee did not satisfy the condition as laid down for grant of exemption u/s. 80G of the Act. Aggrieved, by both the action of Ld. CIT, Durgapur, the assessee is before us.

4. According to Ld. AR, Shri S.K. Tulsiyan, the assessee Society runs the CIET which was accorded approval by the All India Council for Technical Education on 13.07.2010, which is evident from perusal of pages 28 to 43 of the paper book. According to him, all the students as mentioned in the said list for FY 2010-11 were given admission in the CIET in the month of August, 2010 and donations were received by the CIET after more than six months between February and March, 2011. It was pointed out by the Ld. AR that all the students who gave donations in FY 2011-12 were the existing students of the college/institution. Therefore, according to Ld. AR, these donations were not received by the assessee at the time of admission and drew our attention to pages 1 and 2 of the paper book and especially to page 1 which gives the details of donations given by students wherein the date of admission, thereafter, the address, etc is given. He drew our attention to case of one student Shri Vijay Kumar who got admission on 08.08.2010 in Mechanical Engineering and his roll No. is 27100710013 and whose full address is given in the next column and has given donation on 18.02.2011 of Rs.75,400/-. Likewise, he drew our attention to the fact that only nineteen (19) students have given donation which comes to

total of Rs.27,75,400/-. He also drew our attention to the fact that the donations are different ranging between Rs. 2 lacs and Rs. 50,000/-; And drew our attention to the fact that another student Arindam Dutta who had been given admission on 30.08.2010 gave donation on 28.02.2011 of Rs. 50,000/- and got admission in Civil Engineering. The next student Sujoy Mukherjee also got admission in the Civil Engineering on 27.08.2010 who gave donation of Rs. 1,50,000/- on 25.02.2011. The Ld. AR also drew our attention to page no. 2 which shows that only thirty four (34) students have given donation which ranges from Rs. 3 lacs to Rs.1 lacs totalling Rs.65,00,000/- during the period F.Y 2011-12. Thus, according to Ld. AR, the donation was only made by 19 students for FY 2010-11 and 34 students in 2011-12 whereas the number of students who got admission was eighty four (84) and one hundred and thirteen (113) number of student for academic years 2010-11 and 2011-12 respectively. Therefore, according to Ld. AR, from the aforesaid facts it can be seen that the date of admission and receipt of donation there was interval of about six to seven months which clearly reveals that donation has nothing to do with the admission. And even in management quota, at the time of admission the capitation fee is insisted and so the donation in this case is post-admission and unless evidence is brought on record to prove otherwise the adverse inference drawn by Ld CIT is erroneous. And the Ld AR pointed out that the variance in the amount of donation as well as the fact that few students gave the donation shows and the fact that the donations were not received at the time of admission goes on to show that the donation were given voluntarily by the students/parents and has nothing to do with the capitation fee which is normally insisted before admission itself. The Ld. AR submitted that since CIET was established recently and it had the vision & drive to grow and was up-coming, it needed support for growth and development. Since there were future plans for expansion of the college premises for setting up of new college/institute for providing education in other fields/disciplines and up-gradation of the library, computer lab, practical labs, research etc. the students, who came from affluent family voluntarily donated for furtherance of the object and excellence of the institute and also with a philanthropic view to subsidise the cost of education to the needy students. Since these students and their family members were happy with the educational facilities provided by the CIET they gave voluntary donation to the college. It was also pointed out by the Ld. AR that assessee society also received donation from different companies to the tune of Rs.2,03,88,500/- in FY 2011-12. He drew our attention to page 11 of the paper book which reflects that the

assessee got donation of more than Rs. 2.03 cr. from different companies in FY 2011-12. The Ld. AR also pointed out that the entire donation received by the assessee society was duly recorded in the Income and Expenditure Account under the head 'Income' and drew our attention to schedule 12. The relevant extract of the Income & Expenditure Account and schedule 12 is reproduced hereunder:

Income and Expenditure A/c

Income	Schedule	March, 31, 2012	March, 31, 2011
Donation	12	Rs.2,68,88,500	Rs.27,75,400

Schedule 12 Donations

Donation	March 31, 2012	March 31, 2011
Donation from Students	Rs.65,00,000	Rs.27,75,400
Donation from Companies	Rs.2,03,58,500	0
	Rs.2,68,88,500	Rs.27,75,400

5. According to Ld. AR, these donations received by the assessee society was exclusively utilised for the purpose of expansion of the assessee's charitable object as evident from audited accounts of FY 2011-12 and drew our attention to Schedule "Fixed Assets" and contended that it is evident from the same that the assessee society has purchased new land in FY 2011-12 amounting to Rs.1,23,11,500/-. He also drew our attention to the fact that there is an addition to building amounting to Rs.1,95,60,525/- in the same year. The relevant extract of the Fixed Asset Schedule as on 31.03.2012 is given below:

Particulars	As on 01.04.2011	Addition
Land and Land Development	Rs.4,01,44,153	Rs.1,23,11,500
Building	Rs.12,88,59,040	Rs. 1,95,60,525

6. According to the Ld. AR, the investment in land and building was made for setting up of a new educational institute namely, Camellia Institute of Polytechnic and he brought to our notice that initially the assessee society was having only one educational institution namely Camellia Institute of Engineering & Technology and the assessee society got approval to set up a new institute in the name of Camellia Institute of Polytechnic on

03.08.2011 (refer pages 44 to 45 of paper book). The Ld. AR also drew our attention to the pages 46 to 74 of the paper book to show the sample bills for construction of building, proof of purchase of land etc to show the genuineness of the application of donation. Thus the Ld. AR contended that the entire donation received by the assessee including the donation received from the companies to the tune of Rs. 2.03 crore was expended for the purpose of the expansion/application of the charitable activity (education). The Ld. AR drew our attention to the Memorandum of Association of the assessee society. The relevant objects of the society inter alia which is available at pages 16 and 17 of the paper book are reproduced as under:

- “i) to acquire establish, start, aid, run, maintain and manage schools, colleges, libraries, hospitals for the benefit of the public.”
- ii) To establish various educational institutes as per the demand for the development of the society.
- iii) To collect donations and subscriptions and also ECB Funds for the development of the projects as conducted by the Society.”

7. The Ld. AR contended that imparting of education was the main objects of the assessee and for that it established and started and is running as well as maintaining Engineering & Polytechnic colleges for which libraries, labs, research centres for the benefit of the public has been established. And for establishment of various educational institutes, the MOA allows the assessee to collect voluntary donations and subscriptions for the development of projects etc. The Ld. AR submitted that the entire income was expended for the achieving the object of the assessee trust as enshrined in the Memorandum of Association (MOA) which activities fall in the ken of section 2(15) of the Act. According to Ld. AR, the Ld. CIT has not found anything wrong with the object of the institute, which are offending the charitable activities. According to him, the activities of the institute were in fact charitable in nature and were in consonance with the objects of imparting education. According to him, there is no evidence on record that assessee society have accepted donation as capitation fee and thereby indulged in sale of education for allotment of seats at the time of admission. According to him, the Ld. CIT failed to show that the activities of the assessee were not genuine or that the activities of the assessee are not being carried out in accordance to the object of the society or institution. As such, according to Ld. AR, it was on an unfounded assumption on the part of the Ld. CIT to

allege that the donation was received by the assessee society from the students during admission and hence, the same was in the nature of capitation fee which is erroneous. According to the Ld. AR, the Ld. CIT has not alleged that the funds of the assessee society was misused/diverted for any other purposes other than for achieving the objectives of the society, therefore, he has contended that the denial of registration u/s. 12AA of the Act and approval u/s 80G of the Act was totally unjustified in law. Thereafter, he cited the decision of the Hon'ble Supreme Court in the case of Ananda Social & Educational Trust Vs. CIT (2020) 114 taxmann.com 693 (SC) wherein it was held as under:

“Section 12AA undoubtedly requires the Commissioner to satisfy himself about the objects of the trust or institution and genuineness of its activities and grant a registration only if he is so satisfied. The said section requires the Commissioner to be so satisfied in order to ensure that the object of the trust and its activities are charitable since the consequence of such registration is that the trust is entitled to claim benefits under sections 11 and 12. In other words, if it appears that the objects of the trust and its activities are not genuine that is to say not charitable the Commissioner is entitled to refuse and in fact, bound to refuse such registration. [Para 9]

The purpose of section 12AA is to enable registration only of such trust or institution whose objects and activities are genuine. In other words, the Commissioner is bound to satisfy himself that the object of the Trust are genuine and that its activities are in furtherance of the objects of the Trust, that is equally genuine. [Para 11]”

8. Further reliance is also placed on the judgment of the Hon'ble Supreme Court in the case of CIT (Exemptions) vs Rural Education And Women Welfare Society Sas Nagar reported in [2020] 114 taxmann.com 191 (SC) wherein it was held as under:

“Head note:

Section 12AA of the Income-tax Act, 1961 - Charitable or religious trust - Registration procedure (Grant of registration) - Assessee-society was formed with object of running a school - It filed an application seeking registration under section 12AA - Commissioner took a view that fee received from students and fee structure was not in sync with instruction issued by Central Board of School Education and, moreover, emphasis of society was mainly on creation of assets rather than on re-deployment of funds towards education - He, thus, rejected assessee's application for registration under section 12AA - Tribunal noted that assets of assessee, i.e., its land and building etc. had been created out of donations received for setting up of school of society - It was also undisputed that entire expenditure incurred by assessee was for purposes of school only- Tribunal, thus, granted registration to assessee-society - High Court upheld Tribunal's order - Whether, on facts, SLP filed against order of High Court was to be dismissed - Held, yes [Para 2] [In favour of assessee]”

9. He also referred to the decision of Hon'ble Punjab and Haryana High Court in the case of CIT (Exemption) Vs. Khatu Ji Para Medical Technology Educational & Research Society (2019) 106 taxmann.com 344 (P&H) wherein it was held as under:

“Where Commissioner (Exemption) had accepted that main object of assessee society was running of college and educational institutions and made no adverse observation regarding genuineness of objects or activities carried on by society, registration under section 12AA could not have been denied holding that it was entitled to exemption under section 10(23C)(vi).”

10. According to Ld. AR, these judicial precedents amply clarifies that where the Commissioner has accepted that the activities of the institution are charitable in nature and in furtherance of its object, their activities are genuine, then registration u/s. 12AA of the Act cannot be denied. According to Ld. AR, the Ld. CIT, Durgapur erred in relying on the decision of the Hon’ble Supreme Court in TMA Pai Foundation (supra) and the decision of ITAT, Hyderabad in the case of Vodithala Education Society (supra) wherein the facts are distinguishable. Therefore, he prayed that the relief may be granted to the assessee society.

11. Per contra, the Ld. CIT, DR Shri Vijay Shankar vehemently opposed the plea of the assessee’s Ld. AR and contended that the assessee having received the donation which is more than the prescribed fees stipulated has indulged in collecting capitation fees and thereby the Ld. CIT, Durgapur has rightly relied on the decision of Hon’ble Supreme Court in TMA Pai Foundation (supra) and also the decision of ITAT, Hyderabad in the case of Vodithala Education Society (supra) to reject the application for registration u/s 12AA and approval u/s 80G of the Act. The Ld. DR pointed out that the assessee society in the first FY 2010-11 collected from 19 students and in FY 2011-12 had collected from 34 students goes on to show that these admissions were facilitated in the management quota and so according to Ld. CIT, DR, this donation collected from them is clearly capitation fee and the later date of giving donation or assessee reflecting the same later in its books, in no way changes the character of the donation which is capitation fee and therefore, he justifies the assumption of the Ld. CIT that these donations were collected from students as a capitation fee for giving admission. According to Ld. CIT, DR, the exemption provisions need to be strictly construed as held by the Hon’ble Supreme Court in Commissioner of Customs (Import), Mumbai Vs. M/s. Dilip Kumar & Co. & Ors., Civil Appeal No. 3327 of 2007 (constitution bench) wherein the Hon’ble Supreme Court has held that “(i) *Exemption notification should be interpreted strictly, the burden of proving applicability would be on the assessee to show that his case comes within the parameters of the exemption clause or exemption notification and (ii) when there is ambiguity in exemption notification which is*

subject to strict interpretation, the benefit of such ambiguity cannot be claimed by the subject/assessee and it must be interpreted in favour of the revenue.” Therefore, according to Ld. CIT, DR, the Ld. CIT, Durgapur in the facts of assessee’s case has rightly denied the registration u/s. 12AA of the Act and approval of registration u/s. 80G of the Act which need no interference from our side.

12. Having heard both the parties and after perusal of the materials available on record, we note that the assessee society is a registered society on 02.02.2005 under the the West Bengal Societies Registration Act, 1961. The assessee had started educational institution in the financial year 2010-11. It is noted that the assessee filed on 17.08.2012 application for registration u/s. 12AA and approval u/s. 80G of the Act on the same date, which were rejected by the Ld. CIT, Durgapur by the impugned orders dated 26.02.2013. The main ground on which the registration u/s. 12AA and approval for registration u/s. 80G of the Act were rejected is that the assessee indulged in collecting Capitation fee from the students for admission in the educational institution. We note that this particular information about the assessee collecting donation was discerned by the Ld. CIT, Durgapur on perusal of the books of account produced by the assessee. From a perusal of paper book page 1 and 2 it is noted that the assessee had collected donation from 19 students during the FY 2010-11 and in the next year i.e. FY 2011-12 from 34 students. We note that other than the entries in the books of account maintained by the assessee, there is no other material on the basis of which the Ld. CIT has drawn an inference that the assessee was collecting Capitation fee. But the books of account of the assessee nowhere says that the amount collected from the students are in the nature of Capitation fee. In this regard, it is noted that the assessee institution had given admission to 84 students in the first academic session and for 113 students in the second academic session and the donations were collected only from 19 and 34 students in the FY 2010-11 and 2011-12 respectively. It was brought to our notice that the assessee has given admission to the students way back as in August (Month) and the donation were collected after six months after their admission (February/March, Next Year). According to assessee, this donation was given on voluntary basis without any coercion. According to Ld. CIT, DR, these seats must be the management quota seats and, therefore, the assessee must have forced them to part with the Capitation fee for allotment of management seats. However, such an inference is difficult

to draw in the facts of the present case, since we note that there is a time gap of more than six months after their admission. It is common knowledge that when a candidate seeks the seat in the Management quota then the capitation fee/donation is insisted by the management before admission is given, and [that is an even happening Pre-Admission and not Post-Admission] unless there is any material/evidence/complaint to suggest otherwise. Secondly, we note from a perusal of pages 1 and 2 of the paper book that the assessee has given the complete address of the students who have given the donation and the Ld. CIT has not bothered to enquire from the students/donors/parents as to whether his assumption is correct or not. For that he should have at least summoned some students/donors/parents or should have issued notices u/s. 133(6) of the Act and enquired as to whether they have given the capitation fee or not ? Or whether they were forced to part with the sum of money in the name of donation, which was not voluntary contribution? Or that the donations were collected before admission and that assessee insisted on capitation fee/donation without which, they would not have secured admission in the Institute etc. We note that the Ld. CIT has not done such an exercise and has simply taken the entries shown by the assessee in its book about the donation given by the students and termed it as Capitation Fee, when the fact was that assessee contested the allegation before Ld CIT and pointed out to him that donor-students admission were given six months before the donation was received and the fact that the donations were ranging from Rs. 3 lakh to Rs.50,000/- and even in the same discipline (Civil Engineering) these donations varied from Rs.1.50 lakh to Rs.50,000/- (supra)(para 4) and therefore the voluntary donation given by few students/parents cannot be alleged or classified as Capitation Fees. Therefore, in the facts and circumstances discussed, and in the absence of any sort of enquiry, we find that the Ld. CIT has mis-directed and assumed facts without any basis. If the Ld. CIT had nursed any doubt about the nature of donation after perusal of the entries in the books showing that the students gave donation, then it should have been the starting point of enquiry to unravel the truth. Since the address of students who gave the donations were furnished by the assessee, which fact the Ld. CIT acknowledges, then in all fairness he should have enquired by issuing summons u/s. 131 of the Act and/or issued notices u/s. 133(6) of the Act or the Ld. CIT ought to have called for some reports from the field and collected some materials which could have cleared the doubt in his mind and in that process could have been able to bring out the truth, which unfortunately the Ld. CIT, Durgapur failed to carry out and

moreover, there was no complaint from any quarters in the public domain that the assessee society insisted or indulged in the nefarious practice of collecting donation/capitation fee for giving admission in Management quota etc. Therefore, the Ld. CIT, Durgapur erred in finding that the donation collected by the assessee was Capitation fee or is indulged in collection of in-voluntary donation or the assessee society was running the Institute for making profit or it was selling the seat. So, we find that there is no material to find that assessee had or is indulged in collection of capitation fees for admission or allotment of seats in management quota and is running the institute for making profit. We find in the absence of any other adverse material, the donation collected by the assessee can be considered as voluntary and not connected to securing admission. Moreover we find that the donation collected by the assessee from the students and the group companies have been applied for building infrastructure for achieving the object of the society as seen from the para 4 and 5 supra. Therefore, the genuineness of the assessee in imparting education cannot be doubted and the Ld. CIT erred in assuming facts without any material as discussed supra. In the aforesaid facts discussed we are of the opinion that the Ld. CIT, Durgapur erred in relying on the decision of the Hon'ble Supreme Court in TMA Pai Foundation (supra) and the decision of ITAT, Hyderabad in the case of Vodithala Education Society (supra) wherein the facts are distinguishable and in both the cases decided, there were enough material to suggest that they were collecting donation for allotment of seats in management quota and there was violation of section 13 of the Act, which is not the case in the present appeal. Therefore, we taking note that that the assessee is a registered society registered under the West Bengal Societies Registration Act, 1961 on 02.02.2005 and as per the MOA of the society, the assessee is running educational institution not for profit and since the activity of imparting education as well as 'Education' falls within the definition of charitable purpose, and the establishment of an educational institution is an activity of charity and expenditure incurred in establishing the educational institution, namely, acquisition of land, construction of building, etc. are all application of income for charitable activity and the educational institution is an apparatus for carrying out the charitable activity and if any income was generated in the course of educational activity, the said income would be construed as if it was generated in the course of carrying on the charitable activity. Therefore, such receipt/income received in the course of carrying

on charitable activity was also eligible for exemption, provided the same was applied or set apart for educational purposes.

13. As per the discussion, to sum up we note that the Ld. CIT Durgapur misdirected himself by the wrong assumption that assessee has collected Capitation fees from the students for admission, which act of assessee according to him was akin to sale of seats, which fact when contested and denied by the assessee, the Ld. CIT without even conducting a preliminary enquiry on this issue, however, stuck to his impression/assumption that assessee was indulging in Collection of Capitation Fees. However, as discussed in detail (supra) this fact could not be proved against the assessee, which activity if done by assessee was illegal and deprecated by the Hon'ble Supreme Court. And in that process, the Ld. CIT did not bother to look at the objects of the assessee society and the genuineness of the activities. It is settled law that at the time of registration, the authority need to satisfy himself that the objects are charitable in nature and the activities being carried out are genuine, meaning thereby that the activities are in consonance for achieving the charitable objects and nothing else. Since we have seen from the objects of the assessee society that "education" one of the main objects which is a charitable object/activity as per the definition of charitable activity in section 2(15) of the Act and the genuineness of the society stands established by the assessee which is running educational institutions, which imparts engineering courses and is recognised by the All India Council for Technical Education as well as established Polytechnic College, we are of the considered opinion that assessee society was eligible for grant of registration u/s. 12AA of the Act. In the aforesaid facts, we are of the opinion that the assessee society ought to have been granted the registration u/s 12AA of the Act, as per the settled position of law regarding grant of registration of section 12AA of the Act, which the Ld. CIT, Durgapur erroneously has not given, therefore, his order is erroneous and also considering the fact that so many years have passed after the assessee has submitted the application/rejection of the application by the Ld. CIT, Durgapur and assessee is still running educational institution it would be a travesty of justice, if we remit the matter back to the Ld. CIT for fresh consideration. So, we direct the Ld. CIT/the competent authority to grant registration u/s. 12AA of the Act as per section 12A(2) of the Act, which states that where an application has been made on or after the 1st day of 1st June, 2007, the provisions of section 11 & 12 shall apply in relation to the income of such trust or institution from the

assessment year immediately following the financial year in which such application is made. So, since the assessee filed application for registration u/s. 12AA of the Act on 17.08.2012, the provisions of section 11 and 12 shall apply in relation to the income of such assessee society from the assessment year 2013-14 (FY 2012-13).

14. And coming to grant of approval for registration u/s. 80G of the Act, is concerned we note that Ld CIT has not discussed anything about merits for denying the claim and has simply re-produced the order rejecting assessee's application for registration u/s. 12AA of the Act, so we are unable to ascertain whether the assessee satisfies the conditions stipulated u/s 80G (5) read with Rule 11AA of the Rules. In such a scenario, we remand this issue back to Ld CIT/competent authority to examine whether the assessee satisfies the conditions stipulated u/s 80G (5) read with Rule 11AA and if the Ld CIT/competent authority is satisfied, then assessee to be granted approval u/s 80G of the Act from FY 2012-13 i.e. AY 2013-14. Needless to say, proper opportunity to be given to assessee by the Ld CIT/competent authority before passing the order on this issue.

15. In the result, the appeal of assessee is partly allowed and for statistical purpose.

Order is pronounced in the open court on 31 July, 2020.

Sd/-

(P. M. Jagtap)
Vice President

Sd/-

(Aby. T. Varkey)
Judicial Member

Dated : 31 July, 2020

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – Kalyan Educational Society, 13, Dum Dum Road, Kolkata-700 074.
2. Respondent – CIT, Durgapur
3. ITO, (Technical), Durgapur
4. DR, ITAT, Kolkata. (sent through e-mail)

/True Copy,

By order
Assistant Registrar