

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
सुश्री पद्मावती. एस., लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
MS. PADMAVATHY. S, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA Nos.2940 & 2941/Chny/2025
निर्धारणवर्ष/Assessment Year: 2025-26

Sir CV Raman Educational & Charitable Trust, F4 Elite Apartments, 317, Valluvar Kottam High Road, Nungambakkam, Chennai-600 034. [PAN: AAGTS 6446 L]	v.	The CIT (Exemptions), Chennai.
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.Y. Sridhar, FCA
प्रत्यर्थी की ओर से /Respondent by	:	Mr.Bipin C.N., CIT
सुनवाईकीतारीख/Date of Hearing	:	20.02.2026
घोषणाकीतारीख /Date of Pronouncement	:	04.03.2026

आदेश / ORDER

PER ABY T. VARKEY, JM:

The present appeals filed are challenging the orders dated 22.09.2025 passed by the learned Commissioner of Income-tax (Exemptions), Chennai [in short 'CIT(E)'] rejecting the applications seeking approval for registration u/s 12AB and 80G of the Act.

2. Briefly stated, the facts of the case are that, the assessee is a public charitable trust formed on 12.04.2006 evidenced by a registered trust deed bearing registration no. 34 of 2006. The objects of the trust deed



:: 2 ::

include educational activities including running, maintaining and assisting any educational or medical institution including granting scholarships and assisting the poor and needy for medical treatments as well as relief to the poor. It is observed that, in pursuance of its objects, the assessee trust had acquired land parcels admeasuring 17.3 acres at Varadharajapuram, Kundrathur, in the years 2006 & 2007, with an intent to set up an educational institution. The acquisition of land was financed by loans obtained by the assessee. According to the assessee, due to restriction on the usage of land, pending conversion and also due to lack of financial resources, no further activity took place. Further, due to the old age of the Trustees, who had formed the trust in 2006 and certain incompatible clauses contained in the registered trust deed, a supplementary deed was executed on 26.11.2022 to make it consistent with the provisions of the Income Tax Act, 1961 [‘the Act’] and also the erstwhile trustees resigned and the younger generation of trustees were inducted in 2022. Subsequent thereto, the assessee trust had applied for the conversion of land in 2023, which was approved in 2026 and the assessee trust intended to operate a para-medical institution on the said land. In light of these developments, the assessee trust had filed Form 10AB seeking registration u/s 12AB of the Act and approval u/s 80G of the Act on 23.01.2025. After considering the details and documents furnished by the assessee trust, the Ld. CIT(E) issued a show cause



:: 3 ::

notice dated 10.07.2025 in which he had sought for the details of the loans obtained along with repayment details and also the details of the fixed assets with documentary evidences.

3. The Ld. CIT(E) was of the view that, though the trust was established in the year 2006, it had not started any activities yet and that even during FY 2024-25, the assessee had reported NIL income. According to him therefore, in absence of any charitable activities, there is no genuineness of the assessee trust. The Ld. CIT(E) also referred to the contents of the Form 10AB filed by the applicant where the details of land were missing, which according to him, the assessee had purposely refrained from disclosing. The Ld. CIT(E) also doubted the veracity of the loans which were taken in the years 2006 & 2007 as these loans did not carry any interest nor had been repaid till date. The Ld. CIT(E) thus held that, there was a violation by the assessee as per Section 12AB(4), Explanation (e)(i), and thus, rejected the Form 10AB filed u/s 12A(1)(ac)(iii) of the Act and cancelled the same. On the same reasons, the Ld. CIT(E) also rejected the assessee's application seeking approval u/s 80G of the Act. Aggrieved by these orders of the Ld. CIT(E), the assessee is in appeal before us.

4. Assailing the action of the Ld. CIT(E), the Ld. AR narrated the entire factual history of the assessee trust and explained the nature and purpose



:: 4 ::

of the same, which we shall discuss in detail in the ensuing paragraphs. The Ld. AR also elaborately set out the profiles of the erstwhile Trustees as well as the present Trustees to show that these trustees had come together with a noble charitable intent to work in the field of education and medical relief for the poor and needy people. The Ld. AR submitted that, the fact that the assessee trust had acquired land by raising loans and had also applied for conversion of the same showed that it had undertaken active steps in pursuance of the charitable objects. The Ld. AR explained that, it was majorly due to lack of funds and other external hurdles that the assessee trust took considerable time to commence its activities. Taking us through the provisions of Explanation (e) of Section 12(1)(ac) of the Act, the Ld. AR submitted that, non-commencement or delayed commencement of charitable activities cannot be held to be a non-genuine activity or activity being carried out contrary to the objects of a Trust. The Ld. AR submitted that, the trustees were making every endeavor to raise funds by way of donations for setting up the medical institution and showed us that they had also taken necessary steps to obtain approvals/clearances from the local authorities and that, once the registrations u/s 12AB / 80G of the Act is issued, it would enable the Trustees to promote the charitable objects of the assessee trust. The Ld. AR thus submitted that, the CIT(E) had erred in holding that, the assessee trust was not genuine.



:: 5 ::

5. The Ld. AR further pointed out that, the details of fixed assets held by the assessee trust were disclosed on the face of the financials which were submitted along with Form 10AB filed with the Ld. CIT(E) and that the omission to give separate disclosure in the column of Form 10AB was an inadvertent error. He showed us that, when the Ld. CIT(E) had called for the details of fixed assets, the assessee had duly complied with the requisition and it is not a case that, the fixed assets were found to be bogus or non-genuine. Likewise, he explained that the erstwhile trustees had raised loans from their known associates/friends to finance the acquisition of land for educational purposes and it was due to lack of financial resources that the loans could not be repaid nor any interest was paid on such loans. The Ld. AR submitted that, the non-repayment of loans ought not have been viewed adversely by the Ld. CIT(E). He thus, claimed that the Ld. CIT(E) was unjustified in rejecting the application filed in Form 10AB and urged us to grant registration u/s 12AB and 80G of the Act.

6. Per contra, the Ld. CIT, DR appearing for the Revenue, vehemently supported the findings of the Ld. CIT(E) for rejecting the application. He submitted that, there was an inordinate delay of more than 2 decades in acquisition of land and its conversion, which according to him suggested that the assessee trust was not formed for genuine charitable purposes.



:: 6 ::

He argued that, the lapses and omissions in Form 10AB highlighted by the Ld. CIT(E) also supported the case of the Revenue. He therefore does not want us to interfere with the orders of the Ld. CIT(E).

7. We have heard the rival submissions and perused the material placed on record. It is observed that, the Ld. CIT(E) had rejected the application of the assessee for registration u/s 12AB of the Act primarily on the ground that, the assessee had not commenced any charitable activities, which in his view rendered the assessee trust to be non-genuine. Before advertng to the facts of the case, let us first have a look at the provisions of Section 12AB of the Act, which reads as follows:

“(1) The Principal Commissioner or Commissioner, on receipt of an application made under clause (ac) of sub-section (1) of section 12A, shall,—

(a) where the application is made under sub-clause (i) of the said clause, pass an order in writing registering the trust or institution for a period of five years;

(b) where the application is made under sub-clause (ii) or sub-clause (iii) or sub-clause (iv) or sub-clause (v) of the said clause,—

(i) call for such documents or information from the trust or institution or make such inquiries as he thinks necessary in order to satisfy himself about—

(A) the genuineness of activities of the trust or institution; and

(B) the compliance of such requirements of any other law for the time being in force by the trust or institution as are material for the purpose of achieving its objects;

(ii) after satisfying himself about the objects of the trust or institution and the genuineness of its activities under item (A) and compliance of the requirements under item (B), of sub-clause (i),—



:: 7 ::

(A)pass an order in writing registering the trust or institution for a period of five years; or

(B)if he is not so satisfied, pass an order in writing rejecting such application and also cancelling its registration after affording a reasonable opportunity of being heard;

(c)where the application is made under sub-clause (vi) of the said clause, pass an order in writing provisionally registering the trust or institution for a period of three years from the assessment year from which the registration is sought,

and send a copy of such order to the trust or institution.

.....

(4)Where registration or provisional registration of a trust or an institution has been granted under clause (a) or clause (b) or clause (c) of sub-section (1) or clause (b) of sub-section (1) of section 12AA, as the case may be, and subsequently,—

(a)the Principal Commissioner or Commissioner has noticed occurrence of one or more specified violations during any previous year; or

(b)the Principal Commissioner or Commissioner has received a reference from the Assessing Officer under the second proviso to sub-section (3) of section 143 for any previous year; or

(c)such case has been selected in accordance with the risk management strategy, formulated by the Board from time to time, for any previous year,

the Principal Commissioner or Commissioner shall—

(i)call for such documents or information from the trust or institution, or make such inquiry as he thinks necessary in order to satisfy himself about the occurrence or otherwise of any specified violation;

(ii)pass an order in writing, cancelling the registration of such trust or institution, after affording a reasonable opportunity of being heard, for such previous year and all subsequent previous years, if he is satisfied that one or more specified violations have taken place;

(iii)pass an order in writing, refusing to cancel the registration of such trust or institution, if he is not satisfied about the occurrence of one or more specified violations;



:: 8 ::

(iv)forward a copy of the order under clause (ii) or clause (iii), as the case may be, to the Assessing Officer and such trust or institution.

Explanation.—For the purposes of this sub-section, the following shall mean "specified violation",—

(a)where any income derived from property held under trust, wholly or in part for charitable or religious purposes, has been applied, other than for the objects of the trust or institution; or

(b)the trust or institution has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by such trust or institution in respect of the business which is incidental to the attainment of its objectives; or

(c)the trust or institution has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public; or

(d)the trust or institution established for charitable purpose created or established after the commencement of this Act, has applied any part of its income for the benefit of any particular religious community or caste; or

(e)any activity being carried out by the trust or institution—(i)is not genuine; or(ii)is not being carried out in accordance with all or any of the conditions subject to which it was registered; or

(f)the trust or institution has not complied with the requirement of any other law, as referred to in item (B) of sub-clause (i) of clause (b) of sub-section (1), and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.

..."

8. It is seen that, the Ld. CIT(E) had invoked Explanation (e)(i) of Section 12A(1)(ac)(iii) of the Act and held that the activities of the assessee trust were not genuine. According to us, the Ld. CIT(E)'s interpretation of the Explanation (e)(i) of Section 12A(1)(ac)(iii) suffered from fundamental infirmity. If the activities of a charitable trust are yet to



:: 9 ::

commence, it cannot be straight away alleged that the activities are not genuine. So long as the proposed activities of the assessee trust to achieve its objects are found to be charitable in nature, mere non-commencement of the activities at the time of filing of application or at the time of passing of order for grant of registration u/s 12AB of the Act, cannot be treated as a 'specified violation' to deny registration to an assessee. In our view, where the assessee trust demonstrates that it has been formed for charitable objects and shows that the proposed activities are charitable in nature, then the conditions prescribed in Section 12AB cannot be said to be not satisfied. If in the facts and circumstances of the given case, the assessee is able to show that it had carried out charitable activities in the subsequent years, the same is required to be considered by the Ld. CIT(E) to satisfy himself about the genuineness of the activities and it is unjustified on his part to reject the application only because the activities did not commence at the time of filing of application/ passing of the order. Our view finds support from the decision of the Hon'ble Supreme Court in the case of **Ananda Social and Educational Trust vs CIT (426 ITR 340)** wherein it was held as under:-

"5. The above section provides for registration of a trust. Such registration can be applied for by a trust which has been in existence for some time and also by a newly registered trust. There is no stipulation that the trust should have already been in existence and should have undertaken any activities before making the application for registration.

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:: 10 ::

9. 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 of the Act. 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.

10. It was argued before us that the Commissioner is required to be satisfied about two things - firstly that the objects of the trust and secondly, its activities are genuine. If there have been no activities undertaken by the trust then the Commissioner cannot assess whether such activities are genuine and therefore, the Commissioner is bound to refuse the registration of such a trust.

11. We have given our anxious consideration to the above submissions made by Ms. Aishwarya Bhati, learned Senior Counsel appearing for the appellant - Director of Income-tax and find that it is not possible to agree with the same. The purpose of section 12AA of the Act 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.

12. Since section 12AA pertains to the registration of the Trust and not to assess of what a trust has actually done, we are of the view that the term 'activities' in the provision includes 'proposed activities'. That is to say, a Commissioner is bound to consider whether the objects of the Trust are genuinely charitable in nature and whether the activities which the Trust proposed to carry on are genuine in the sense that they are in line with the objects of the Trust. In contrast, the position would be different where the Commissioner proposes to cancel the registration of a Trust under sub-section (3) of section 12AA of the Act. There the Commissioner would be bound to record the finding that an activity or activities actually carried on by the Trust are not genuine being not in accordance with the objects of the Trust. Similarly, the situation would be different where the trust has before applying for registration found to have undertaken activities contrary to the objects of the Trust.

13. We therefore find that the view of the Delhi High Court in the impugned judgment is correct and liable to be upheld."



:: 11 ::

9. In the above judgment, the Hon'ble Supreme Court took cognizance of the fact that there may be varied reasons due to which the assessee trust may not find suitable circumstances to commence its activities, but such inaction cannot be treated as a case of carrying out the activities contrary to its objects. This view has been reiterated by the Hon'ble Supreme Court in the case of **CIT vs International Health Case Education and Research Institute (482 ITR 287)**. In this case also, the assessee trust, though formed in 2008, had not undertaken any charitable activities. The Ld. CIT(E) did not point out any defects in the objects of the trust but rejected the application on the ground that there was no activity in the trust and therefore the genuineness of the activities was in question. On appeal, both the Tribunal and the Hon'ble High Court held in favour of the assessee and directed the CIT(E) to grant registration to the trust. On further appeal by the Revenue, Hon'ble Apex Court held that it would be premature for the Ld. CIT(E) to comment on the genuineness of the activities when there was no activity carried out until then. The Hon'ble Supreme Court clarified that registration does not automatically confer benefit of exemption u/s 11 of the Act and that when the assessee filed the return of income upon commencement of activities, the AO would be entitled to look into the materials and satisfy himself as to whether the claim of exemption is genuine or not. The relevant findings of the Hon'ble Supreme Court is as follows:-



:: 12 ::

"14. We may agree to a certain extent with the learned ASG that the very purpose for any assessee to seek registration under Section 12AA of the Act is to claim exemption under Sections 10 and 11 respectively of the Act, as the case may be. Therefore, before seeking registration, it is essential that the Trust should adduce cogent material to the satisfaction of the Commissioner that the activities are genuinely charitable in nature.

15. To the aforesaid extent there is no problem. We may only say that mere registration under Section 12-AA automatically does not entitle any charitable trust to claim exemption under Sections 10 and 11 respectively of the Act, 1961. When a return is filed by any trust claiming exemption it is for the assessing officer to look into all the materials and satisfy itself whether the exemption has been claimed genuinely or not. If the assessing officer is not convinced it is always open for him to decline grant of exemption."

10. Having taken note of the provisions and the position of law, we revert back to the case before us. From the facts placed on record it is observed that, the assessee is a registered public charitable trust which was formed on 12.04.2006 with the following objects:

"5. OBJECTS

a. Educational – to run, maintain or assist any educational or other or to grant individual scholarships for poor, deserving and needy students for elementary and higher education.

b. Medical – to run, maintain or assist any medical institution, nursing home or clinics or to grant assistance to needy and indigent persons for meeting the cost of medical treatment.

c. Relief of the poor – to give financial or other assistance in kind by way of distribution of books, notebooks, clothes, uniforms, or meals for the poor and indigent.

d. Other objects of general public utility:-

(i) To acquire property for the sole use for public good by making it available for public purposes as for example, housing a library, clinic, creches and/or as community hall to be available for public use as trading classes, seminars, discourses and other public functions for benefit of the community in general;



:: 13 ::

(ii) To undertake any other activity incidental to the above activities but which are not inconsistent with the above objects.

If any of the above objects is found to be inconsistent with the objects of a public charitable institution under section 11 or any other section of the Income Tax Act 1961 or any other direct tax law or any other law applicable to such trusts as now enacted or as may be enacted or amended at a future date, the objects stated above will be treated as so modified to accord with such law or amended law so that any concessions, privileges, conditions or regulations available to and applicable to such public charitable institutions will be available or applicable to this Trust as well so that this Trust will continue to retain its character as a public charitable institution without profit motive with public character within the meaning of all such laws. All the objects of the trust and its activities will be confined to India and will be carried on without profit motive and without any distinction on account of caste, creed, color or religion."

11. A perusal of the above objects shows that, they are charitable in nature and the same has not been disputed by the Ld. CIT(E) as well. It is also not in dispute that, the assessee trust was formed for the benefit of the public at large. It has also been brought to our notice that, the assessee in pursuance of its objects relating to education had acquired 17.3 acres of agricultural land at Varadharajapuram, Kundrathur. It is also observed that, the trustees at that material time comprised of senior medical professionals, well known educationalists and reputed social workers. These trustees had obtained loans from the entities of their close relative to finance the acquisition of the land. Since the land was agricultural in nature, unless zonal conversion was done, assessee trust could not have proceeded to construct an educational institution on such land. The Ld. AR explained to us that, due to old age of the trustees and lack of patronage being received from the public for setting up an



:: 14 ::

educational institution, the activities of the assessee trust got stalled. It was in 2022, when there was a change in trustees, whereby Mrs. D Sindhu, a young medical professional, Mrs. M Jayakumari, teacher by profession having several years of experience and Mr. D Harish Kumar, an engineering professional, came on board, that the trust recommenced the activities, applied for conversion of land in 2023, obtained approval in 2026 etc. The assessee is thus noted to have demonstrated that it had indeed undertaken activities towards achievement of its charitable objects. Having taken note of these facts, we hold that the Ld. CIT(E) was unjustified in holding that the assessee trust did not undertake any activity whatsoever, particularly when the contemporaneous facts show that the assessee trust had acquired land parcels for setting up medical educational institution.

12. We also find that, none of the activities undertaken by the assessee trust relating to acquisition of land or which was undertaken subsequently involving conversion of land usage, expending for charitable purposes, can be regarded as non-genuine or contrary to the objects for which the assessee trust was formed. There is also merit in the submission of the Ld. AR that, once the registration is in place, then it would give impetus to the assessee trust to pursue its charitable objects by obtaining patronage from the public at large. Unless the registration is granted, the



:: 15 ::

Ld. AR submitted that the assessee was unable to carry out the proposed activities as the donors required valid registrations under the Act so as to be associated and involved with the assessee trust. To demonstrate the same, the Ld. AR showed us that once the provisional registration was received, the assessee trust had received corpus donations in FYs 2024-25 and FY 2025-26, which assisted in furtherance of the objects of the assessee trust. Accordingly, on these given facts and following the ratio decidendi laid down by the Hon'ble Supreme Court (supra), we hold that, the CIT(E) was unjustified in rejecting the registration due to non-commencement of activities, which in our view does not qualify as 'specified violation' under Explanation (e)(i) to Section 12A(1)(ac)(iii) of the Act.

13. In so far as the Ld. CIT(E)'s observation regarding fixed assets and unsecured loans is concerned, it is observed that, the fixed assets of Rs.1,26,31,451/- comprised of the land parcels acquired by the assessee for setting up the educational institution and therefore, the genuineness of purchase of such assets could not have been doubted. It is indeed noted that, there was an omission on the assessee's part to describe this asset in column no.14 of the application form in Form 10AB, but at the same time, it is seen that, the details of this fixed asset was evident from the face of the financial statements enclosed with the said form and the



:: 16 ::

same was also submitted before the Ld. CIT(E). Hence, we are in agreement with the Ld. AR that, the inadvertent omission to describe this asset in column no. 14 could not be stated to be reason for disputing the genuineness of the trust.

14. Further, as noted earlier, the land parcels were acquired out of the loans arranged by the trustees from their close relative. The Ld. CIT(E) however disputed the genuineness of the outstanding loan due to non-repayment and non-charging of interest. Having regard to the facts discussed above, we find that the financials of the assessee trust show that, it did not have any liquidity to repay the loan or discharge any interest thereon and therefore it cannot be said that the non-repayment of such loan or interest thereon was unusual or not genuine.

15. The case of the assessee is also squarely supported by the decision of the ITAT, Hyderabad in the case of **Ujwal Foundation vs CIT(E) (175 taxmann.com 276)**. In this case also, the Ld. CIT(E) had rejected the application u/s 12AB of the Act on the ground that there was non-commencement of activities at the time of filing of application/ passing of the order. The Tribunal had reversed the findings of the Ld. CIT(E) by observing as under:-

"7. If the activities are yet to be commenced, then it cannot be the case of the activities are not genuine. If the proposed activities of the assessee trust are to achieve its objects, which are accepted as charitable in nature,



:: 17 ::

then non-commencement of the activities at the time of filing the application or at the time of passing the order for grant of registration u/s 12AB cannot be a sole reason for denial of registration without considering the proposed activities of the assessee. There is no dispute that the assessee has not carried out any charitable activities till the application was filed and the impugned order was passed. However, the learned AR of the assessee has stated that in the subsequent year, the assessee trust has carried out the activities. We further note that the learned CIT (E) has dismissed the application summarily without even discussing anything which is held to be non-genuineness of the activities of the assessee. Only in the case where the assessee has already started or carried out its activities which were found to be not in line with the objects of the assessee, then the conditions as prescribed u/s 12AB can be regarded as not satisfied. Accordingly, in the facts and circumstances of the case, when the assessee has claimed to have carried out the charitable activities in the subsequent years which are required to be considered by the learned CIT (E) to satisfy himself about the genuineness of the activities carried out for achieving the objects of the Trust. Hence, the impugned order of the learned CIT (E) is set aside and the matter is remanded to the record of the learned CIT (E) for fresh adjudication."

16. For the reasons set out above, we hold that the Ld. CIT(E) was unjustified in rejecting the application of the assessee u/s 12AB of the Act and therefore, quash the impugned order dated 22.09.2025. the Ld. CIT(E) is directed to issue the registration in Form 10AD to the assessee trust.

17. Since the reasons given by the Ld. CIT(E) for rejecting the approval u/s 80G of the Act and the argument put forth by the assessee are verbatim same as involved in relation to the issue of registration u/s 12AB of the Act, following our observations above, we hold that, the Ld. CIT(E) was unjustified in rejecting the application seeking approval u/s 80G of the Act and direct him to grant the same.



ITA Nos.2940 & 2941/Chny/2025 (AY 2025-26)
Sir CV Raman Educational & Charitable Trust

:: 18 ::

18. Before parting, we may clarify that, the grant of registration will not prevent the AO from examining the materials on record for allowing the exemption u/s 11 of the Act. With these observations, we allow the grounds raised by the assessee.

19. In the result, both the appeals of the assessee are **allowed**.

Order pronounced on the 04th day of March, 2026, in Chennai.

Sd/-
(पद्मावती .एस)
(**PADMAVATHY. S**)
लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(एबी टी. वर्की)
(**ABY T. VARKEY**)
न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 04th March, 2026.
TLN

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF