

Telegrams : AAYAKAR, MADURAI

P.B. No : 62



Tele. No. : (0452) 2532525

Fax No : (0452) 2531206

GOVERNMENT OF INDIA
INCOME TAX DEPARTMENT
OFFICE OF THE COMMISSIONER OF INCOME TAX - I
2 V.P.Rathinasamy Nadar Road, Bibikulam, Madurai-625 002.

C.No.464/170/CIT-I/2006-07

Date: 26.11.2010

NAME & ADDRESS OF THE TRUST	Shanthi Nilayam, Paruthivilai, Nagercoil, Kanyakumari District.
P.A.NO.	AACTS3919A
DATE OF CREATION OF THE TRUST	20.07.1998
DATE OF FILING OF THE APPLICATION	01.07.2010
DATE(S) OF HEARING	26.11.2010
DATE OF ORDER	26.11.2010

ORDER U/S 80G (5)(vi) OF THE INCOME TAX ACT, 1961

The above-named Society has filed an application for initial certificate of exemption u/s 80G(5) of the Income Tax Act, 1961 on 01.06.2010. The reports of the lower authorities have been obtained and perused.

1.1 Sister Lins, Secretary and Sister Ansit, Treasurer of the Society, appeared on the date of hearing in connection with the application for grant of approval u/s.80G of the I.T. Act and the case was heard.

2. On perusal, I find that this trust has been granted Registration u/s 12AA of the Income Tax Act, 1961 on 31.05.2007 for the **Asst. Year 2007-08 and onwards**. The activities of the trust are charitable in nature. The reports of the lower authorities are received and perused. There is no adverse remarks to disentitle the Society/Trust for the benefit of exemption u/s 80G(5) of the Act. I am satisfied that a genuine trust exists which is entitled to certificate of exemption u/s 80G(5) of the Income Tax Act, 1961. **Accordingly, the benefit of initial exemption will be allowed to this trust for two assessment years 2011-12 & 2012-13 (i.e. for the period 01.04.2010 to 31.03.2012).**

3. Vide amendment through Finance (No.2) Act 2009, a new clause i.e. (vii) has been inserted in Section 80G(5) wherein it has been provided that the erstwhile proviso granting approval for a maximum period of five years under clause (vi) has been withdrawn and it has been specifically provided that any order of approval having effect on or after 1st October 2009 will have effect in perpetuity. This has been clarified in the "Explanatory Memorandum" that any approval of exemption u/s.80G(5) on or after 1st October 2009 will have effect in perpetuity, unless it is withdrawn subsequently by the C.I.T. Hence, the initial exemption, which is being allowed from 01.04.2010, will be effective **for assessment years 2011-2012 & subsequent years**, unless the same is specifically withdrawn by the C.I.T.



To

✓ The applicant.

Copy to:

1. The Income Tax Officer, Ward I(1), Nagercoil.
2. The Addl. Commissioner of Income Tax, Tuticorin Range, Tuticorin.

/ True copy /

(K.R. SATHISH BAPU)

Income Tax Officer (H.Qrs.)-I
Madurai.

Sd/-

(M. KRISHNASAMY)

Commissioner of Income-tax-I (i/c.)
Madurai.