

PROCEEDINGS OF THE COMMISSIONER OF INCOMETAX (EXEMPTIONS), III FLOOR, ANNEXE BLDG, NO.121, MAHATMA GANDHI SALAI, CHENNAI-34

Present: G.M.DOSS, I.R.S

Commissioner of Income Tax (Exemptions)

** URNo. AACTD7935R/05/18-19/T-0153

Dated:02/05/2018

Sub: Registration u/s. 12AA of the Income tax Act 1961 - in the case of

"Dhandayuthapaniswamy Charitable Trust"

Door No.13/1, Mariyappa Konar Street, Podanur, Coimbatore - 641 023.

Ref: Application in form 10 A filed on 07/11/2017

ORDER UNDER SECTION 12AA OF THE INCOME TAX ACT 1961.

- 1. The above Trust/Society/Association/ Company/ others/, bearing PAN AACTD7935R was constituted by Trust Deed / Memorandum of Association dated 23/08/2017 registered with Sub-Registrar's Office/ Registrar of Societies/Registrar of Companies/others on 23/08/2017.
- 2. The Trust Deed / Memorandum of Association has subsequently been amended / modified / altered by a Codicil / Supplementary Deed / Amendment Deed / Alteration to Memorandum of Association/others dated XX/XX duly registered on XX/XX.
- 3. The above TRUST filed an application seeking Registration u/s 12 AA of the Income tax Act, 1961.
- 4. On going through the objects of the <u>TRUST</u> and its proposed activities as enumerated in the <u>Trust Deed / Memorandum of Association</u>, i am satisfied about the genuineness of the <u>TRUST</u> as on date.
- 5. The application has been entered at <u>SI.No.0153</u> maintained in this office. The above <u>Trust</u> is accordingly registered as a <u>PUBLIC RELIGIOUS TRUST</u> u/s 12 AA of the Income Tax Act, 1961 with effect from <u>23/08/2017</u>.
- 6. It is hereby clarified that the Registration so given to the **Trust/Institution** is not absolute. Subsequently, if it is found that the activities of the **Trust/Institution** are not genuine or are not being carried out in accordance with the objects and clauses of the **Trust Deed / Memorandum of Association** submitted at the time of registration or modified with the approval of the **Commissioner of Income-tax (Exemptions), Chennai** or there is a violation of the provisions of Section 13, **the** Registration so granted shall be cancelled as provided u/s 12 AA (3) or 12AA(4) of the Income Tax Act. Further, this approval is also subject to the **Trust/Society/Association/Company/ Others/** complying to the provisions of the proviso to sec 2(15) of the Income Tax Act 1961.
- 7. **Granting of Registration u/s 12AA** does not confer any automatic exemption of income from taxation. The **Trust/Institution** should conform to the parameters laid down in Sections 11, 12, 13 and 115 BBC of the I.T. Act, 1961, to claim exemption of its income on year to year basis before the Assessing Officer.
- ** This Unique Registration No. URNo. <u>AACTD7935R/05/18-19/T-0153</u> Should be mentioned in all your future correspondence.

Donations to this Institution are not eligible for deduction u/s 80G of the Income-tax Act, 1961 Sd/-(G.M.DOSS, I.R.S)

Commissioner of Income-tax(Exemptions), Chennai.

Copy to:

1. The Assessee.

2. The DCIT(Exemptions), Coimbatore Circle.

3. Office Copy.

//CERTIFIED TRUE COPY//

(M.VIVEKANANDAN)

Deputy Commissioner of Income-tax (H,Qrs)(Exemptions), Chennai.