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**GOVERNMENT OF INDIA
INCOME TAX DEPARTMENT
OFFICE OF THE COMMISSIONER OF INCOME TAX – 1
2 V.P.Rathinasamy Nadar Road, Bibikulam, Madurai-625 002.**

C.No.464/65/1992-93/CIT-I

Date: 24.04.2012

NAME & ADDRESS OF THE TRUST/ SOCIETY	Madurai Health and Leprosy Relief Centre, 12, Sister Rose 2 nd Street, Melaponnagaram Madurai 625 016.
P.A.No.	AAATM8196P
DATE OF CREATION OF THE TRUST/ SOCIETY	07.08.1991
DATE OF FILING OF THE APPLICATION	04.01.2012
DATE(s) OF HEARING (fixed)	24.04.2012
DATE OF ORDER	24.04.2012

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

The above-named Trust/Society/Institution has filed an application on 04.01.2012 for renewal of certificate of approval u/s. 80G(5) of the Income Tax Act, 1961. Reports from lower authorities were received and perused. The case was fixed for hearing on 24.04.2012 calling for statement of accounts, notes on activities carried out by the Trust with evidence, donation receipts, bill / vouchers for expenses, etc.

1.1 On the appointed date, Mr. Maria Xavier Turtius, Executive Secretary was present and details were filed. The case was heard.

2. On perusal I find that the Society/Trust has been granted Registration u/s. 12A(a) of the Act vide order in C.No.464/65/92 dated 15.01.93. Previous certificate of renewal of exemption u/s 80G(5)(vi) of the I.T. Act was issued on 13.03.2009 valid up to the Assessment Year 2011-12. The activities of the Society/Trust are charitable in nature. The report of the lower authorities is 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 Society/trust exists which is entitled to certificate of exemption u/s 80G(5) of the Income Tax Act, 1961. Accordingly, the benefit of renewal of exemption will be allowed to this Society/Trust for two assessment years 2012-13 & 2013-14 (i.e. for the period 01.04.2011 to 31.03.2013).

3. The renewal of exemption certificate is usually granted for a period of three to five assessment years [vide erstwhile Proviso to Sec.80G(5)(vi)]. However, vide amendment made through Finance (No.2) Act, 2009, the Proviso to Clause (vi) has been omitted with effect from 01.10.2009. It has been clarified in the "Explanatory Memorandum" that existing approvals expiring on or after 1st October, 2009 shall be deemed to have been extended in perpetuity unless specifically withdrawn. Hence the present approval, which is being allowed **from 01.04.2011, will be effective for assessment years 2012-13 & subsequent years, unless the same is specifically withdrawn by the Commissioner of Income Tax.**



To

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

✓ **Madurai Health and Leprosy Relief Centre,**
12, Sister Rose 2nd Street, Melaponnagaram
Madurai 625 016.

Copy to:

1. The Income Tax Officer, Ward II(4), Madurai.
2. The Addl. /Joint Commissioner of Income Tax, Range II, Madurai.

/True copy /


(K.R. SATHISH BAPU)
Income Tax Officer (H.Qrs) - I
Madurai