



OFFICE OF THE
DIRECTOR OF INCOME-TAX (EXEMPTION)
C.R. BUILDING, 3rd Floor, Queen's Road, BANGALORE - 560 001

No: DIT(E)BLR/80G/E-371/17A(M)/AAATO3610N/ITO(E)-2/2013-14

Date : 05/07/2013

APPROVAL UNDER SECTION 80G(5)(vi) OF THE INCOME TAX ACT, 1961

Name : **OPPORTUNITY FOUNDATION TRUST**

Address : No.C-0302, Nitesh Forest Hills,
Seegahalli, Kadugodi-Hosakote Road,
Bangalore – 560 067, Karnataka.

On verification of the application filed on 26/03/2013 by the above applicant and other details and documents submitted, it is seen that the trust/institution has been Registered under section 12AA of the Income-tax Act, 1961 vide Registration No. **DIT(E)BLR/12AA/E-370/17(M)/AAATO3610N/ITO(E)-2/2013-14** dated 05/07/2013 and the applicant satisfies the conditions referred to in section 80G(5)(i) to (v) of the Income-tax Act, 1961. In view of the above, approval is granted u/s 80G(5)(vi) of the I.T. Act 1961 for the period from the **Assessment Year 2013-14** onwards, subject to the following conditions :

The donations made to the above Institution/Fund are deductible under section 80G(2)(a)(iv) r.w.s. 80G(5)(vi) of the Income-tax Act, 1961 in the hands of the donors subject to the limits prescribed therein.

The grant of approval is further subject to the following conditions:

- i) The donee Institution/Fund shall forfeit this benefit provided under the law, if any of the conditions stated herein is not complied with or in any way violated.
- ii) The Institution/Fund shall maintain its accounts regularly and also get them audited in accordance with sec.80G (5)(iv) read with section 12A (b) and 12A(c) and submit the same along with the return of income before the Assessing Officer within the due date as per the requirements of section 139(1) read with section 139(4A) of the Income Tax Act 1961.
- iii) The Institution/Fund must issue serially numbered and dated receipts to the donors for the donations (voluntary contributions) received, duly signed by any one of the Trustees or their authorized persons. Such receipts shall bear the PAN number of the trust, number and date of this order, and the period of its validity. The name and address of the donor must also be clearly mentioned on the receipt.
- iv) This approval to the Institution/Fund shall apply to the donations received only if the Institution/Fund is established in India for charitable purposes, and fulfills the conditions laid down in section 80G(5)(i), (ii), (iii), (iv) & (v), 80G(5A), 80G(5B) and 80G(5C) of the Income-tax Act.
- v) The Institution/Fund should not issue receipts allowing any benefit under this section to any person if the amount so received is in lieu of any goods, benefit or services rendered directly or indirectly by the Institution/Fund to such person.
- vi) It is advised that the Institution/Fund prominently displays its name and address, and 80G recognition certificate number at the place where its charitable activities are carried on. If there is any change in the address, the same should be intimated to the undersigned as well as to the Assessing Officer.



Copy To :
1) The Applicant.
2) The Assessing Officer.

Sd/-
(K. KRISHNA RAO)
Director of Income-tax (Exemption),
Bangalore.

Rev
(RAMACHANDRA)
Income-Tax Officer (Exemption)-2,
for Director of Income-tax (Exemption),
Bangalore.



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No : DIT(E)BLR/12AA/E-370/17(M)/AAATO3610N/ITO(E)-2/2013-14

Date : 05/07/2013

CERTIFICATE UNDER SECTION 12AA R/w SECTION 12AA(1)(b)(i) OF THE INCOME TAX ACT, 1961

Name : OPPORTUNITY FOUNDATION TRUST


Address : C-0302, Nitesh Forest Hills,
Seegahalli, Kadugodi-Hosakote Road,
Bangalore - 560 067, Karnataka.

1. The application in Form No.10A seeking Registration u/s.12AA was filed by the above applicant on 26/03/2013. The applicant Trust/Institution was constituted by a Deed of Trust/Memorandum of Association dated 02/11/2012.
2. On a consideration of the above application, and documents etc submitted, Registration u/s 12AA (a) of the I.T. Act-1961, is granted w.e.f. A.Y. 2013-14 in the status of "Wholly Charitable Trust".
3. The name of the applicant Trust/Institution has been entered at No.DIT(E)BLR/12AA/E-370/17(M)/AAATO3610N/ITO(E)-2/2013-14 in the Register of Trusts/Institutions u/s.12AA(1)(b)(i) of the Income Tax Act, 1961 maintained in this office.
4. Registration u/s.12AA (1) (b) (i) of the Income Tax Act, 1961 does not by itself confer tax exemption on the income of the Trust/Institution u/s.11 or 12 of the Income-tax Act 1961. The availability of tax exemption, if any, will be considered by the Assessing Officer and will be granted subject to the fulfillment of conditions laid down in sections 11 to 13 of the IT Act 1961.
5. The Trust/Institution shall furnish a return of income every year as required by section 139(1) read with section 139(4A) of the IT Act 1961.
6. The Trust/Institution should prominently display its full name on all the premises managed by it.
7. No change in the Trust Deed / MOA shall be effected without the prior approval of the Commissioner of Income tax.
8. In terms of section 12AA(3), if the activities of trust/institution are found to be not genuine or not being carried out in accordance with the objects of the Trust/Institution, its registration granted by this order can become liable for revocation.



Copy to: 1. The Applicant.
2. The Assessing Officer.

Sd/-
(K. KRISHNA RAO)
Director of Income-tax (Exemption),
Bangalore.


(RAMACHANDRA)
Income-tax Officer (Exemption)-2,
for Director of Income-tax (Exemption),
Bangalore.