

## OFFICE OF THE

## COMMISSIONER OF INCOME-TAX (EXEMPTIONS) 6<sup>th</sup> Floor, Unity Building Annex, P Kalingarao Road, Bengaluru - 560 027

Nº : CIT(E)BLR/12A/ S-65/AAGCG1101R /ITO(E)-1/Vol 2018-2019

Date: 20/10/2017

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

Name: GUBBACHI LEARNING COMMUNITY

Address No.33, 1st Cross, Lakshmi Layout, Arekere, Bannerghatta Road, Bengaluru-560076.

- 1. The application in Form No.10A seeking Registration u/s.12AA was filed by the above applicant on 12/06/2017. The applicant Trust/Institution was constituted by a Deed of Trust/Memorandum of Association dated 07-09-2015.
- 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 under the limb "AGPU" w.e.f. AY.2017-18 in the status of "Charitable Trust".
- 3. The name of the applicant Trust/Institution has been entered at NoCIT(E)BLR/12A/ S-65/ AAGCG1101R /ITO(E)-1/Vol 2018-2019 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.

Sd/(HEMANT KUMAR SARANGI)
Commissioner of Income-tax (Exemptions),
Bengaluru.

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

1S-65.

(LAKSHMI KISHORE)

Income -tax Officer (Exemptions) Ward-1, For Commissioner of Income-tax (Exemptions), Bengaluru.