

Dated : 09/11/2000

CERTIFICATE UNDER SECTION 12A(a) OF THE INCOME-TAX ACT 1961

Name : BRAHMI EDUCATIONAL AND CULTURAL TRUST

Address: NO.115 (OLD NO.460) C,8TH CROSS, 1ST MAIN,
JAGADISH NAGAR,NEW TIPPASANDRA,P.O., BANGALORE-560 075..

The above institution is constituted in the trust deed/~~memorandum of association~~ dt. 25/09/1999. It has filed the application for registration u/s 12A(a) of the I.T.Act 1961 in the prescribed form on 13/01/2000 i.e., WITHIN THE STIPULATED TIME and registration is granted W.E.F. 25/09/1999 in the status of WHOLLY CHARITABLE TRUST.

2. The application has been entered at No. Trust/718/10A/Vol. I/B-661/2000-2001/CIT-II in the register of application u/s 12A(a) of the I.T.Act 1961 maintained in this office.

3. The registration u/s 12A(a) of the I.T.Act 1961 does not automatically exempt the Income of the trust/~~institution~~. The registration u/s 12A(a) of the I.T.Act 1961 does not confer any exemption or deduction u/s 80G to the donors. Separate application in prescribed form has to be filed by the institution before the respective Commissioner of I.T. who is having jurisdiction in order to seek benefit u/s 80G of the I.T.Act 1961.

4. This office cannot be used as a basis for claiming non-deduction of tax at source in respect of investments etc., relating to the trust/~~institution~~. Separate applications in prescribed forms have to be filed before the assessing officer in order to claim non-deduction of tax at source.

5. The assessing officer is at liberty to determine the taxability of income of the trust/~~institution~~ with reference to sections 11, 12 & 13 of the I.T.Act 1961 and also to verify the genuineness of the activities of the trust/~~institution~~.



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B.V. Subbaraya
9/11/2000

(B.V.SUBBARAYA),
Income-Tax Officer, Trust Ward 3(1),
for Commissioner of Income-tax,
Karnataka-II, Bangalore.