

F.No.118/612/CIT-HBL/2005-06.

OFFICE OF THE
COMMISSIONER OF INCOME TAX,
CENTRAL REVENUES BUILDING,
NAVANAGAR, HUBLI - 580 025.
DATED : 14.02.2006.

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

Name : MANUVIKAS
Address : At Karajgi, PO Balur 581 340, Dist: UK

The above institution is constituted by the Trust Deed/Memorandum of Association dated 10-04-2003. It has filed the application for Registration U/s 12A(a) of the Income Tax Act 1961 in the prescribed Form No.10A on 16-06-2005 i.e., beyond stipulated period .

As the Trust / Institution :-

(a) was prevented by sufficient cause in filing the application, the delay has been condoned and registration u/s 12A(a) is granted w.e.f. --.

(b) has not given sufficient justification for the delay in filing the application, registration u/s 12A(a) is granted w.e.f. 16-06-2005, after giving an opportunity of being heard and the Trust has no objection for this vide its letter dated 30-01-2006.

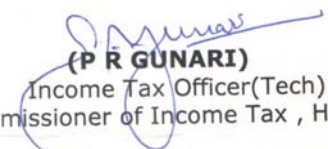
2. The application has been entered at F.No.118/612/ CIT-HBL / 2005-06, in the Register of Application U/s 12A(a) of the Income tax Act 1961, maintained in this office.

3. The Registration u/s 12A(a) of the Income Tax 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 of the I.T.Act 1961 to the donors. Separate application in prescribed form has to be filed by the institution before the respective Commissioner of Income Tax, who is having jurisdiction, in order to seek benefit u/s 80G of the Income tax 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 and 13 of the Income Tax Act 1961 and also to verify the genuineness of the activities of the trust / institution.




(P R GUNARI)
Income Tax Officer(Tech)
for Commissioner of Income Tax , Hubli.

Copy to :--

The ITO, Ward-1, Sirsi