No.Trust/718/10A/Vol./A-I/

A 754/97-98/CIT-II.

Office of the Commissioner of Income-Tax, Karnataka - II
Queen's Road, C R Building
Bangalore - 560 001.

Dated:

29.10.97.

Name AKILA BHARATHA MAHILA SEVA SAMAJA

Address: No.2, 2nd CROSS, N.K. Palya, Shivaji Nagar, Bangalore.

The above institution is constituted by the Trust Deed/Memorandum of Association dt. 10/9/93. It has filed the application for registration u/s 12A(a) of the 1.T.Act, 1961 in the prescribed form on 5/9/96. ie., BEYCND 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 12%(a) is granted W.E.F. \_\_10.9.93\_\_\_\_\_\_\_
- b) has not given sufficient justification for the delay in filing the application, registration u/s 12A(a) is granted with effect from
- 2. The application has been entered at No.Trust/718/10A/ Vol/A-I/A 754/ 97-98/CIT-II, in the register of applications 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. Also 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 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. Further, this certificate 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 genuiness of the activities of the trust/institution.

ksa\*

for Communicationer of Theome-Tax Karnataka-II, Bangalore.

- 1. DCIT, Range - 3, B'lore

2. Asst. Folder, Trust Circle 3(1)
Bangalore.

3. To File.