

C.No. 127(84)/03-04/CIT-I/CBE

Office of the Commissioner of Income-Tax-I
67-A, Race Course Road, Coimbatore-18.
Dated: 30.3.2004

CERTIFICATE UNDER SEC.12A(a) OF THE INCOMETAX ACT 1961

Name: Serve the Women And Poor Trust,
12/7, Sakthi Arcadia, Palanisamy Road - 2,
K.K. Pudur, Coimbatore 641 038.

The above Institution is constituted under the trust deed/memorandum of association dated 27.9.01. It has filed the application for registration u/s 12A(a) of the I.T. Act 1961 in the prescribed form on 15.9.2003 i.e., beyond stipulated period.

a) has not given sufficient justification for delay in filing the application, registration u/s 12A(a) is granted with effect from 15.9.2003 in the status of a charitable trust.

2. The application has been entered at C.No. 127(84)/03-04/CIT-I in the register of application under sec. 12A(a) of the I.T Act 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 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 Commissioner of Income-Tax 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 the prescribed forms have to be filed before the Assessing Officer in order to claim non-deduction of tax at source.

5. The Assessing Officers 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.

sd/-

(M.S. CHANDRASEKARAN)
Commissioner of Income-Tax-I
Coimbatore

Copy to: The ITG, Ward II(2), Coimbatore

The Additional Commissioner of Income-Tax, Range II, Coimbatore.



/True Copy/

S. Swarnalatha
(S. SWARNALATHA)
Income - Tax Officer (H.Qrs.)
Coimbatore.

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COIMBATORE