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**GOVERNMENT OF INDIA
INCOME TAX DEPARTMENT
OFFICE OF THE COMMISSIONER OF INCOME TAX - II
2 V.P.Rathinasamy Nadar Road, Bibikulam, Madurai-625 002.
C.No.102/175/CIT-II/2006-07**

NAME & ADDRESS OF THE TRUST	Makkal Villipunarvu Kalvi Sangam (MVKS). 38, Santhapettai Street, Srivilliputur, Virudhunagar -626 125.
P.A.No.	AABTM 6702C
DATE OF CREATION OF THE TRUST/SOCIETY	10-12-1995
DATE OF FILING OF THE APPLICATION	21-06-2011
DATE(S) OF HEARING	29-11-2011
DATE OF ORDER	29-11-2011

ORDER U/S 80G (5)(vi) OF THE INCOME TAX ACT, 1961

The above-named trust has filed an application for renewal of certificate of exemption u/s 80G(5) of the Income Tax Act, 1961 on 21-06-2011. Reports of the lower authorities in this regard have been obtained and perused.

1.1 The case was posted for hearing calling for books of accounts, bills/vouchers and documents, etc. In response to the same, Shri M.Anbarasan, Secretary, appeared and the case was heard. The Trustee filed the details called for and the same have been perused.

2. On perusal of the said application, I find that this trust has been granted Registration u/s 12AA of the Income Tax Act, 1961 on 27-07-2007. The previous exemption certificate issued on 05-05-2009 was valid up to **31.03.2010 only**. The authorities below have not reported any of the violations either u/s.80G(5)(i) or u/s.80G(5B) r.w.Expl.3 thereof so as to disentitle renewal of issue of exemption certificate u/s.80G(5)(vi) of the I.T.Act. I am satisfied that a genuine trust exists which is entitled to certificate of renewal of exemption u/s.80G(5) of the I.T.Act, 1961. **Accordingly, the benefit of renewal of exemption will be allowed to this trust for two assessment years 2012-13 & 2013-14 (i.e. for the period 01.04.2011 to 31.03.2013).**

3. The renewal of exemption certificate is usually granted for a period of three to five assessment years [vide erstwhile Proviso to section 80G(5)(vi) of the Income Tax Act, 1961]. However, vide amendment made through Finance (No.2) Act, 2009, the Proviso to clause (vi) has been omitted with effect from 01.10.2009. It has been clarified in the "Explanatory Memorandum" that existing approvals expiring on or after 1st October 2009 shall be deemed to have been extended in perpetuity unless specifically withdrawn. Hence, the present approval, which is being allowed from **01.04.2011**, will be effective for **assessment years 2012-13 & subsequent years**, unless the same is specifically withdrawn by the C.I.T.

(Signature)
Dr. C. PAULRAJ, M.B.B.S., D.C.H.
MEDICAL OFFICER,
CHIEF CIVIL SURGEON,
REGD. NO. 102/175
GOVERNMENT, VIRUDHUNAGAR
SRIVILLIPUTUR



Sd/-
(M.KRISHNASAMY)
Commissioner of Income Tax - II
Madurai

Date: 29.11.2011

Copy for: **Makkal Villipunarvu Kalvi Sangam (MVKS).**
38, Santhapettai Street,
Srivilliputur,
Virudhunagar -626 125.

2. The Assessing Officer (Income Tax Officer, Ward I(1), Virudhunagar)
"The A.O may please not that in such cases, there is no need to send any report/proposal for renewal of exemption certificate henceforth. However, the A.O may recommend withdrawal of such exemption certificate in case of violation of the statutory provisions of sub-section (5B) & 5(1)(i) to 5(1)(vi) of the I.T.Act, 1961"
3. The Addl/ Joint Commissioner of Income Tax, Virudhunagar Range, Virudhunagar.

/true copy/

(Signature)
(M.SHANMUGAVIDU)
Income Tax Officer (H.Qrs)-II
O/o.the Commissioner of Income-tax-II,