

Telegrams : AAYAKAR, MADURAI
P.B. No : 62



Tele. No. : (0452) 2532525
Fax No : (0452) 2526764

**GOVERNMENT OF INDIA
INCOME TAX DEPARTMENT
OFFICE OF THE COMMISSIONER OF INCOME TAX - I
2 V.P.Rathinasamy Nadar Road, Bibikulam, Madurai-625 002.**

C.No.464/68/03-04/CIT-I

Date: 24.09.2012

NAME & ADDRESS OF THE TRUST/ SOCIETY	Angel Home of Womens' Trust, Green Cross Sevai Maiyam, Sholavandan Main Road, Samayalannur Via, Thenoor - 625 402 Madurai District.
P.A.No.	AABTA0600R
DATE OF CREATION OF THE TRUST/ SOCIETY	10.05.1995
DATE OF FILING OF THE APPLICATION	30.03.2012
DATE OF HEARING	24.09.2012
DATE OF ORDER	24.09.2012

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

The above-named Trust/Society has filed an application for renewal of certificate of exemption u/s 80G(5) of the Income Tax Act, 1961 on 30.03.2012. The case was posted for hearing on 24.09.2012.

1.1 In response to the hearing notice, Mrs. Santhi Cruz, Managing Trustee and Mr. R. Amala Jothi, FCA were present on 24.09.2012 in connection with the application for renewal of exemption u/s.80G(5) of the I.T. Act. The case was heard.

2. On perusal, I find that this Trust/Society has been granted Registration u/s 12AA of the Income Tax Act, 1961 on 27.02.2004 for the Asst. Year 2005-06 and onwards. Previous certificate of approval u/s 80G of the I.T. Act was issued on 02.04.2009 valid for two Asst. Years viz., 2009-10 & 2010-11. The activities of the Trust/Society are charitable in nature. The report of the lower authorities is received and perused. There is no adverse remark to disentitle the Trust/Society for the benefit of exemption u/s 80G of the I.T. Act. I am satisfied that a genuine Trust/Society exists which is entitled to certificate of exemption u/s 80G(5) of the Income Tax Act, 1961. Accordingly, the benefit of renewal of exemption will be allowed to this Trust/Society for **two assessment years 2012-13 & 2013-14 (i.e. for the period 01.04.2011 to 31.03.2013).**

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3. The renewal of exemption certificate is usually granted for a period of three to five assessment years [vide erstwhile Proviso to Sec.80G(5)(vi)]. 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expiring on or after 1st October, 2009 shall be deemed to have been extended in perpetuity unless specifically withdrawn.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 Commissioner of Income Tax.



Sd/-
(M. KRISHNASAMY)
Commissioner of Income-tax-I(i/c)
Madurai.


To

✓ **Angel Home of Womens' Trust,**
Green Cross Sevai Maiyam, Sholavandan Main Road,
Samayalannur Via, Thenoor - 625 402
Madurai District.

Copy to

1. The Income Tax Officer, Ward II(4), Madurai.
2. The Addl. /Joint Commissioner of Income Tax, Range II, Madurai.

/ True copy /


(B.K. GOPILAL)
Income Tax Officer (H.Qrs- I)(i/c.)
Madurai

