

## OFFICE OF THE COMMISSIONER OF INCOME TAX, AAYAKAR BHAVAN, NEAR HOLY CROSS ENGLISH SCHOOL, CANTONNMENT AURANGABAD

01. Name of the Trust / Institution

Saraswati Seva Bhavi Sanstha,

Address

: - At Bhatwadgaon, Tql. Majalgaon,

Dist. Beed.

## CERTIFICATE OF REGISTRATION U/S 12AA(1)(b)(i) OF THE INCOME TAX ACT, 1961.

The above trust / institution is created on 17-03-1998 and has filed an application for registration u/s 12A(a) of Income-tax Act, 1961 in the prescribed form on 31-05-2007 i.e. beyond stipulated period.

- The registration is granted w.e.f. <u>01.04.2007</u>.
- The name of the Trust/Institution has been entered at No. 165/36/2008-09 in the register of application u/s 12A(a) of the Income-tax Act, 1961 maintained in this office.

PLACE: AURANGABAD

DATE: 1.1 NOV 2008

(KUSUM INGLE)
COMMISSIONER OF INCOME-TAX,
A U R A N G A B A D.

No. ABD/CIT/TECH/12A(a)/2008-09

Copy to:-

(E) (E) (A)

1. The Applicant.

Dated : 1.1 NOV 2008

a. The registration u/s 12AA of the IT Act, 1961 does not automatically confer any right or entitlement regarding operation of section 11, 12 & 13 or any other provisions of the IT Act, 1961 which is to be decided by the Assessing Officer on merits. The registration does not also confer any right for deduction u/s 80G to the donors. The trust/institution will have to obtain a separate exemption certificate for that purpose from this office.

- a. No change in the Deed of the Trust/Association shall be effected without due procedure of law i.e. by the order of the jurisdictional High Court and its intimation shall be given immediately to this office.
- b. The registration u/s 12AAof the IT Act, 1961 does not automatically exempt the income of the Trust/Institution. The question of taxability of the income of the Trust/Institution shall be examined and decided upon by the Assessing Officer based on the activities, compliance with various statutory and other requirements etc., without prejudice to the fact of granting mere 'in principle' Registration by this order.
- c. 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.
- The Trust/Institution shall apply for PAN if not already applied for and quote the PAN in all its communication.
- The Trust/Institution shall furnish a return of income every year within the time limit prescribed under the Act.
- f. This registration may be cancelled in terms of the provisions of section 12AA(3) if at any stage it is found that the activities of the applicant trust/institution are not genuine or are not being carried out in accordance with the objects of the trust/institution.
- g. The applicant shall comply with the provisions of section 139(4A).
- 2. The Addl. Commissioner of Income-tax, Range-2, Aurangabad.

3. The ITO Wd. 2(4), Beed.

Income-tax Officer(Hq)(Tech),

mde

For Commissioner of Income-tax, Aurangabad.