

**OFFICE OF THE COMMISSIONER OF INCOME-TAX,  
GUWAHATI-II, GUWAHATI**  
1st Floor, Saikia Commercial Complex, G.S.Road, Guwahati-781005.

**ORDER U/S 12AA OF INCOME TAX ACT 1961**

Dated 9-8-2005

**Human Resource Development Foundation Of South Kamrup**, as constituted by the Trust Deed Memorandum of Association dated 11-11-1985 has filed an application for registration under clause (a) of section 12A of the Income- tax Act 1961 in the prescribed form on 6-07-2005. As the Trust/Institution was prevented by sufficient cause in filling the application, the delay is condoned. Registration is allowed from 1-4-2005.

The application has been entered at File No.12/12A/CIT/GHY-II/TECH/ 2005-06/ of the Register of application under section 12A(a) of the Income-tax Act, 1961.



N. L. Mao )  
Commissioner of Income-tax, Guwahati-II  
Guwahati.

Memo No. 12/12A/CIT/GHY-II/TECH/2005-06/ 2285-87 dated 9/08/ 2005  
Copy forwarded :-

- ✓ 1. Chief Secretary, Human Resource Development Foundation of South Kamrup, Jamartal, Mirza, Kamrup.
2. The Addl. Commissioner of Income- tax, Range-3, Guwahati.
3. The Income tax Officer Ward- 3(1), Guwahati.

Note:

1. The Income of a Trust does not become exempt simply because of the Trust is registered u/s 12A by the CIT, unless the condition of section 11 are fulfilled and also unless the provision of section 13 does not operate adversely on the facts of the case.
2. Sec 12A constitute only an additional requirement to be fulfilled by Trust for getting exemption.

09/08/2005  
(Niranjan Hazarika)  
Income-tax Officer, Technical,  
For Commissioner of Income-tax,  
Guwahati-II, Guwahati