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GOVERNMENT OF INDIA INCOME TAX DEPARTMENT

OFFICE OF THE COMMISSIONER OF INCOME TAX - I 2 V.P.Rathinasamy Road, Bibikulam, Madurai-625 002.

C.No.464/157/2012-13/CIT-I

Date: 28.08 2013

NAME & ADDRESS OF THE TRUST/ SOCIETY	SREERAM CANCER TRUST, Door No.130-B1, Chennavannanvilai, Eathamozhy Road, Kottar, Nagercoil – 629 002, Kanyakumari District.
P.A.No.	AAICTCOOCTO
DATE OF CREATION OF THE TRUST/ SOCIETY	12.02.2009
DATE OF FILING OF THE APPLICATION	22.02.2013
DATE OF HEARING	-
DATE OF ORDER	28.08.2013

- 1. The above-named Trust/Society has filed an application on 22.02.2013 in this office for grant of registration u/s 12AA of the Income Tax Act, 1961.
- 2. The Trust deed/Byelaws/Memorandum of Association dated 12.02.2009, was registered on 12.02.2009 as Document/SI.No.115/2009 with the Joint/Sub-Registrar, Nagercoil.
- Based on the initial objects of the Trust/Society the applicant is granted registration as a Public Charitable Trust under section 12AA of the Income Tax Act, 1961, and the application is entered at SI.No.157/2012-13 in the Register maintained in this office.
- 4. Since in this case, the Public Charitable Trust/Society has been created on 12.02.2009 and the application has been filed on 22.02.2013, the registration will accordingly be effective e from 01.04.2012 relevant to the assessment year 2013-14 and onwards [Section 12A(2)].
- 5. The Trust/Society is informed that registration under section 12AA of the Income Tax Act, 1961, does not automatically mean that its income will be exempt under section 11 and 12 of the Act, which will be examined independently by the Assessing Officer.
- 6. The Trust/Society should file its returns of Income before the Assessing Officer as required under section 139(4A) for the Assessment Year 2013-14 and subsequent years.
- 7. Later on if either of the following fact is found in case of this Trust/Society
 - the activities of the Trust/Society are not genuine, or i) ii)
 - the activities are not carried out in accordance with the objects of the iii)
 - if the Trust/Society has among its objects 'relief of the poor, education, medical relief' as main objects and carries out any business activity incidental to the attainment of the main objects, separate books of accounts should be maintained, and the onus will be on the Trust to prove which is its main activity and which is incidental [Section 11(4A)] or iv)
 - if the Trust/Society has among its objects 'advancement of any other of general public utility' and it carries out any business activity whatsoever [Section 2(15)] or if the Trust/Society violates the provisions of section 13 of the Income Tax Act, V)

the Registration now granted-is liable to be cancelled under sub-section(3) of Section 2AA of

the Income Tax Act, 1961. कायकार आयुद

Sd/-(OMKARESHWAR CHIDARA) Commissioner of Income Tax-I Madurai

ER OF INCOME TH SREERAM CANCER TRUST, Door No.130-B1, Chennavannanvilai, Eathamozhy Road, Kottar, Nagercoil - 629 002, Kanyakumari District.

Copy to:

To

- The Income Tax Officer, Ward I(1), Nagercoil. 1. 2.
- The Addl./Joint Commissioner of Income Tax, Tuticorin Range, Tuticorin.

/True copy/

Au godi De (B.K. GOPILAL) Income Tax Officer (HQrs) - I

Madurai