

GOVERNMENT OF INDIA
MINISTRY OF FINANCE: DEPARTMENT OF REVENUE
Office of the Commissioner of Income tax,
Aayakar Bhawan, Vyapar Vihar, Bilaspur (C.G.) 495001

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No.CIT/BSP/Tech/12 A/39/07-08

Dated- 09-09-2008

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

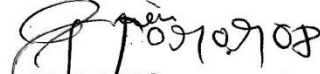
1. **Shivmangal Sikshan Samiti, Shivmangal Bhawan, D-3, Songanga Colony, Sipat Road, Bilaspur (CG)**, as constituted by a Trust Deed/ Memorandum of Association dated NIL has filed an application for registration under sec 12 A (a) of the Income Tax Act,1961, in the prescribed Form on 14.02.2008. It has also filed a copy of the Registration Certificate vide Sl. No. 1370 dated 23rd May,2003 issued by the Registrar of Societies, Govt. of Chhattisgarh, under the Chhattisgarh Societies' Registration Act, 1973(Sl. No. 44 of 1973). Copies of the Audited statement of Accounts for the Financial Year ending 31-03-05, 31-03-06 & 31-03-07 and copies of the bye-laws have also been filed.
2. It is found that the aims and objectives of the society are providing health services and education to the people at large, to establish school to impart education to poor children, to provide higher education to lower economical class children, to organize awareness programme in health education like yoga training, naturopathy and yunani etc. The samiti also organizes AIDS awareness programme and imparts handicraft education to women. I am satisfied about the genuineness of the activities carried out by the applicant which are charitable in nature.
3. On a perusal of the Trust Deed, it is found that the applicant has filed its application for registration belatedly. It has filed an application dated 28-01-2008 seeking condonation of delay in the matter of submission of the application for registration. However, in view of the 2nd proviso to Section 12A(1)(a) of the Act, the delay in the submission of the application for registration cannot be condoned. Accordingly, the applicant Trust is granted registration u/s 12AA of the IT Act w.e.f. 01-04-2007 only, as a Public Charitable Trust /Institution.
4. The application has been entered at Sl. No 39/07-08 in the Register of Applications U/s 12 AA (1)(b) of the I T Act,1961, as maintained in this Office.
5. *The registration under sec 12AA(1)(b) of 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 AO each year based upon the conduct of the activities, compliance with the statutory and other requirements etc. without prejudice to the fact of granting mere in principal Registration by this order.*
6. *The above registration under sec 12AA(1)(b) of the I T Act, 1961 does not confer any exemption under Sec 80G or make donation to the institution/trust eligible for deduction under Sec 80G of the IT Act, 1961. Separate applications with accounts have to be filed before the respective Commissioner of Income-Tax, who is having the jurisdiction to seek benefit under Section 80G of the IT Act, 1961.*
7. *This certificate cannot be used as a basis for claiming non - deduction of tax at source in respect of the investments etc., relating to the Trust/Institution. If necessary, separate application(s) in the prescribed form(s) has/have to be filed before the Assessing Officers in order to claim non - deduction of tax at source.*
8. *The Trust/Institution shall quote the PAN-AACAS0630D in all its communications.*
9. *The Trust/Institution shall furnish the Return of Income every year within the time - limit prescribed under the IT Act, 1961.*
10. *The Assessing Officer is at liberty to determine the income of the Trust with reference to Section 11, 12 and 13 of the IT Act, 1961 and also verify the genuineness of the Trust/Institution.*



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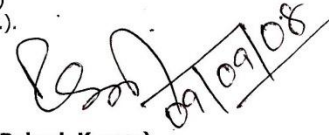
11. The Trust/Institution should not amend or alter the clauses of the Trust Deed / Memorandum which involve the transfer of assets, change of objectives and merger of the Trust/Institution partly or fully with other Trust/Institution, without the prior approval of the Commissioner of Income Tax.



(G. C. JAIN)
Commissioner of Income Tax
Bilaspur (CG)

Copy to :-

1. The applicant, i.e., Shivmangal Sikshan Samiti, Shivmangal Bhawan, D-3, Songanga Colony, Sipat Road, Bilaspur (C.G.)
2. The Joint Commissioner of Income Tax, Range-2, Bilaspur (C.G.)
3. The Dy. Commissioner of Income Tax, Circle-2(1), Bilaspur (C.G.).



(Rakesh Kumar)
Income Tax Officer (Tech)
For Commissioner of Income Tax,
Bilaspur (CG).

