

F.No.41/12A/CIT-GLB/2006-07.

Office of the
Commissioner of Income-tax,
Gulbarga. Date: 01-12-2006

CERTIFICATE UNDER SECTION 12AA(1) OF THE INCOMETAX ACT, 1961

NAME : GRAMEENA MAHILA ABHIVRUDHI
SIKSHANA SAMSTE,

ADDRESS : HIRE NAGANUR,
TQ: LINGSUGUR, DIST: RAICHUR.

The above Trust/Institution/Society which is created/established on 03-11-1995 has filed an application for registration u/s 12AA of the Income-tax Act 1961 in the prescribed form on 05-10-2005 i.e., beyond stipulated period. As the Trust/Institution/Society has not given sufficient justification for the delay in filing the application, Registration u/s 12AA is granted w.e.f. 01-04-2005 (i.e., first day of the financial year in which the application is made) after giving an opportunity of being heard.

2 The application has been entered at F.No.41/CIT-GLB/2005-06 in the Register of Application u/s 12A(a) of the Income-tax Act, 1961 maintained in this office.

3. The registration u/s 12AA of the I.T Act, 1961 does not automatically exempt the income of the Trust/Institution/Society. Also the registration u/s.12AA of the I.T. Act, 1961 does not confer any exemption or deduction u/s 80G of the Income-tax Act, 1961 to the donors. Separate application in prescribed form has to be filed by the institution before the respective Commissioner of Income-tax, who is having jurisdiction, in order to seek benefit u/s 80G of the Income-tax Act, 1961.

4. Further 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/Society. Separate applications in prescribed forms have to be filed before the Assessing Officer in order to claim non-deduction of tax at source.

5. The assessing officer is at liberty to determine the taxability of income of the Trust/Institution with reference to Sec., 11,12 and 13 of the Income-tax Act, 1961 and also to verify the genuineness of the activities of the Trust/Institution/Society.

6 The Trust/Institution/Society shall apply for PAN if not already applied for and quote the PAN in all its communication.

7 The Trust/Institution/Society shall furnish a return of income every year within the time limit prescribed under the Act.

Sd/-
(P.RANGANATHAN)
Commissioner of Income-tax,
Gulbarga.

Copy to:-

The Deputy/Assistant Commissioner of Income-tax, Circle-1, Raichur.
The Additional/Joint Commissioner of Income-tax, Raichur Range, Raichur.
The File.



(L.M.KULKARNI)
Income-tax Officer (Technical)
for Commissioner of Income-tax, Gulbarga.