



सत्यमेव जयते

GOVERNMENT OF INDIA
INCOME TAX DEPARTMENTOFFICE OF THE COMMISSIONER OF INCOME TAX - II
No.2, V.P. Rathinasamy Nadar Road, Bibikulam, Madurai - 625 002.

C.No.101/31/CIT-II/2012-13

Date: 15.01.2013

Name & Address of the Trust	Kalvi Trust No.42, Double Street Agrakaram, Sholavandan 625 214 Madurai Dist.
P.A.No.	AABTK9840P
Date of creation of the Trust	08.11.2006
Date of filing of the application	02.07.2012
Date of hearing	07.01.2013
Present for the assessee during the hearing	Shri R.Amalajothi, Authorised Representative and Shri S.Senthilkumar, Managing Trustee

1. The above named Trust/Society filed on 02.07.2012 an application for registration u/s 12AA of the Income Tax Act, 1961.
2. The Trust deed/Byelaws/Memorandum of Association dated 08.11.2006, was registered on 08.11.2006 as Document / Sl.No. 46 of 2006 with the Joint/Sub-Registrar, Sholavandan.
3. Based on the initial objects of the Trust/Society the applicant is granted registration as a **Public Charitable Trust/Society** under section 12AA of the Income Tax Act, 1961, and the application is entered at Sl.No.31/2012-13 in the Register maintained in this office.
4. Since in this case, the Public Charitable Trust/Society has been created on 08.11.2006 and the application has been filed on 02.07.2012, the registration will accordingly be effective from **01.04.2012** relevant to the assessment year 2013-14 and onwards [Section12A(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
 - i) the activities of the Trust/Society are not genuine, *or*
 - ii) the activities are not carried out in accordance with the objects of the Trust/Society *or*
 - 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 object of general public utility' and it carries out any business activity whatsoever [Section 2(15)] *or*
 - v) if the Trust/Society violates the provisions of section 13 of the Income Tax Act, 1961,

the Registration now granted is liable to be cancelled under sub-Section (3) of Section 12AA of the Income Tax Act, 1961.



Sd/-
(M.KRISHNASAMY)
COMMISSIONER OF INCOMETAX-II
MADURAI.

To
✓ Kalvi Trust
No.42, Double Street
Agrakaram, Sholavandan 625 214
Madurai Dist.
Copy to: The Income Tax Officer, Ward-I(1), Dindigul
The Jt./Addl. Commissioner of Income Tax, Range-III, Madurai

/ true copy /

(K.UDAYAKUMAR)
Income Tax Officer (H.Qrs)-II
Madurai.



GOVERNMENT OF INDIA
INCOME TAX DEPARTMENT
OFFICE OF THE COMMISSIONER OF INCOME TAX - II
No.2, V.P. Rathinasamy Nadar Road, Bibikulam, Madurai - 625 002.

C.No.102/31/CIT-II/2012-13

Date: 15.01.2013

Name & Address of the Trust	Kalvi Trust No.42, Double Street Agrakaram, Sholavandan 625 214, Madurai Dist.
P.A.No.	AABTK9840P
Date of creation of the Trust	08.11.2006
Date of filing of the application	02.07.2012
Date of hearing	07.01.2013
Present for the assessee during the hearing	Shri R.Amalajothi, Authorised Representative and Shri S.Senthilkumar, Managing Trustee

ORDER UNDER SECTION 80G(5) OF THE INCOME TAX ACT, 1961

The above named trust filed on 02.07.2012, an application for recognition u/s.80G of the Income Tax Act, 1961 simultaneously along with an application for registration u/s.12AA of the Act. The reports of the lower authorities have been obtained and perused.

2. The case was posted for hearing, in response to which, Shri R.Amalajothi, Authorised Representative and Shri S.Senthilkumar, Managing Trustee were present and the case was heard.

2.1 Vide separate order dated 15.01.2013, the trust was granted registration u/s.12AA of the Income Tax Act as a 'public charitable trust' with effect from 01.04.2012 relevant to the assessment year 2013-14 and onwards.

2.2 Though the trust made simultaneous applications for grant of registration u/s.12AA and recognition u/s.80G of the Income Tax Act, the two matters are entirely different. For the purpose of section 80G, Rule 11AA lays down the following conditions which have to be fulfilled by the applicant:

"Rule 11AA(2): The application shall be accompanied by the following documents namely:

- Copy of registration granted under section 12A or copy of notification issued under section 10(23) or 10(23C);
- Notes on activities of institution or fund since its inception or during the last three years, whichever is less; and
- Copies of accounts of the institution or fund since its inception or during the last three years, whichever is less"

3. Application for recognition u/s.80G of the Income Tax Act was filed on 02.07.2012 without a copy of the registration certificate as mentioned under sub-section (i) above. On the date of application, no such registration was granted. In view of this, it was told to the Authorised Representative & Managing Trustee that the trust has not fulfilled all the conditions laid down u/s.80G(5) of the Income Tax Act & Rule 11AA(2) of the Income Tax Rules and the same is premature.

4. However, the trust is not precluded to apply afresh, along with the requisite particulars before the Commissioner of Income Tax, for recognition u/s.80G of the Income Tax Act after carrying out activities in accordance with the trust deed and also maintaining proper accounts as required under the law.

5. Accordingly, the application for recognition u/s.80G of the Income Tax Act 1961 being premature, stands rejected.

6. This order is being passed after allowing an opportunity to the trust in compliance to the provisions of section 11AA(5) and its proviso of the I.T.Rules, 1962.



Sd/-
(M.KRISHNASAMY)
COMMISSIONER OF INCOMETAX-II
MADURAI.
Date: 15.01.2013

C.No.102/31/CIT-II/2012-13

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