

OFFICE OF THE COMMISSIONER OF INCOME TAX

OPP. CIVIL HOSPITAL, Dr. B. TR. AMBEDKAR ROAD, BELGAUM-590001.

No. 104/12A/CIT/BGM/2005-06

Dt. 30.05.2006

CERTIFICATE UNDER SECTION 12AA (1)(b)(i) OF THE INCOME TAX ACT, 1961

Name and address of the Trust/Institution **SEARCH Swayam Seva Abhivrudhi Sansthe
Kamatgi, Tal.Hungund, Dist.Bagalkot.**

The above Trust has filed its application u/s 12A(a) of the income tax Act, 1961 in the prescribed proforma along with other particulars on 05.01.2006 which is not in time. The applicant has filed an application requesting for condonation of delay, giving reason that, the delay was due to wrong advise. It is seen that the applicant had been utilizing the services of the Chartered Accountants for preparation of account statements and audit report. Hence the reason given for condonation of delay is not acceptable. Therefore the delay is not condoned. However the registration is granted w.e.f. 01.04.2005.

1. The application has been entered at F.No. 104/12A/CIT/BGM/2005-06 in the Register of applications u/s 12AA(I)(b) of the Income tax Act 1961, maintained in this office.
2. The Registration u/s 12A(a) of the Income tax Act 1961, does not automatically exempt the income of the Trust. Also the above Registration u/s 12A(a) of the I.T. Act, 1961 does not confer any exemption u/s 80 or make donation to the Institution eligible for deduction u/s 80G of the I.T.Act, 1961. Separate applications with accounts have to be filed before the respective Commissioner of Income tax who is having jurisdiction to seek benefit u/s 80G of the I.T. Act, 1961.
3. If it is found that the activities of your Trust or Institution are not genuine or are not being carried out in accordance with the objects of the Trust or Institution, this Registration is liable for cancellation in terms of Sec. 12AA(3).
4. The Assessing Officer is at liberty to determine the taxability of Income of the Trust with reference to section 11,12 & 13 of the Income tax Act ,1961, and also verify the genuineness of the Trust/Institution.

Sd/-
(V.D.PARMAR)
Commissioner of Income tax,
Belgaum.

Copy to:

1. SEARCH Swayam Seva Abhivrudhi Sansthe
Kamatgi, Tal.Hungund, Dist.Bagalkot
2. The DCIT, C-1, Bijapur



Rmudhol
(Ramesh.V.Mudhol)
Income tax Officer (Tech.)
For Commissioner of Income tax, Belgaum.