

Telegrams : AAYAKAR, MADURAI

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GOVERNMENT OF INDIA
INCOME TAX DEPARTMENT

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

C.No.464/171/2012-13/CIT-I

Date: 27.09.2013

NAME & ADDRESS OF THE TRUST/ SOCIETY	P.K.M. Youth Development Charitable Trust, 5, Rajathi Complex, T.B. Road, Usilampatti - 625 532.
P.A.No.	AACTP2544A
DATE OF CREATION OF THE TRUST/ SOCIETY	12.05.2010
DATE OF FILING OF THE APPLICATION	20.03.2013
DATE OF HEARING	-
DATE OF ORDER	27.09.2013

ORDER U/S. 80G(5) OF THE INCOME TAX ACT, 1961

The above named Trust/Society filed on 20.03.2013, an application for initial certification exemption u/s 80G of the Income Tax Act, 1961, simultaneously along with the application for registration u/s 12AA of the Act.

2. Vide separate order of even number and date, the Trust/Society was granted registration u/s 12AA of the Act with effect from 01.04.2012 relevant to the assessment year 2013-14 and onwards.

2.1 Though the Trust/Society made simultaneous applications for grant of registration u/s 12AA and recognition u/s 80G of the 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 Society/trust.

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

- (i) Copy of registration granted under section 12A or copy of notification issued under section 10(23) or 10(23C);
- (ii) Notes on activities of institution or fund since its inception or during the last three years, whichever is less; and
- (iii) 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 Act was filed on 20.03.2013 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, Trust/Society has not fulfilled all the conditions laid down u/s 80G(5) of the Income Tax Act and Rule 11AA(2) of the Income Tax Rules and the same is premature.

3.1 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 Act after carrying out activities in accordance with the objects of the Trust Deed/Memorandum of Association and also maintaining proper accounts as required under the law.

4. Accordingly, the application for recognition u/s 80G of the Act being premature, stands rejected.



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

To

P.K.M. Youth Development Charitable Trust,
5, Rajathi Complex, T.B. Road,
Usilampatti - 625 532.

Copy to:

1. The Income Tax Officer, Ward II(4), Madurai.
2. The Addl./Joint Commissioner of Income Tax, Range II, Madurai.

/True copy /

B. K. Gopilal
(B.K. GOPILAL)
Income Tax Officer (H.Qrs) - I
Madurai

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सत्यमेव जयते

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DATE OF HEARING	-
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1. The above-named Trust/Society has filed an application on 20.03.2013 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 12.05.2010, was registered on 12.05.2010 as Document/SI.No.210/2010 with the Joint/Sub-Registrar, Usilampatti.
3. 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.171/2012-13 in the Register maintained in this office.
4. Since in this case, the Public Charitable Trust/Society has been created on 12.05.2010 and the application has been filed on 20.03.2013, the registration will accordingly be effective 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
 - 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 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 2AA of the Income Tax Act, 1961.

Sd/-

(OMKARESHWAR CHIDARA)
Commissioner of Income Tax-I
Madurai



To
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Usilampatti - 625 532.

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(B.K. GOPILAL)
Income Tax Officer (HQrs) - I
Madurai