



PROCEEDINGS OF THE DIRECTOR OF INCOMETAX (EXEMPTIONS),
III FLOOR, ANNEXE BLDG, 121, MAHATMA GANDHI SALAI, CH-34.

Present: **H.K. CHOUDHARY, I.R.S.,**
Director of Income tax (Exemptions)

DIT(E). NO.2(868)10-11

Dated 29-06-2011

Sub: Registration u/s. 12AA of the Income tax Act 1961 - in the case of

PUNYA CHARITABLE TRUST
NO.25/55, B253, 5TH FLOOR, KALPA VRIKSHA APPT.
KALATHIAPPAN STREET, CHOOLAI, CHENNAI – 600 112

Ref: Application in form 10 A filed on 31.12.2010.

ORDER UNDER SECTION 12 AA OF THE INCOME TAX ACT 1961

1. The above **TRUST** was constituted by **TRUST DEED** dated 23.12.2009.
2. The above **TRUST** filed an application seeking Registration u/s 12 AA of the Income tax Act, 1961.
3. On going through the object of the **TRUST** and its proposed activities as enumerated in the **TRUST DEED**. I am satisfied about the genuineness of the **TRUST** as on date.
4. The application has been entered at **Sl.No. 103/2011-12** maintained in this office. The above **TRUST** is accordingly registered as a **PUBLIC CHARITABLE TRUST** u/s 12 AA of the Income Tax Act, 1961 with effect from 31.12.2010.
5. Let it be clarified that the Registration so given to the **Trust/Institution** is not absolute. Subsequently, if it is found that the activities of the **Trust/Institution** are not genuine or are not being carried out in accordance with the objects and clauses of the **Trust Deed** submitted at the time of registration or modified with the approval of the DIT(Exemptions), the Registration so granted shall be cancelled as provided u/s 12 AA (3) of the Income Tax Act.
6. **Granting of Registration u/s 12AA** does not confer any automatic exemption of your income. The Trust should conform to the parameters laid down in Section 11, 12 and 13 to claim exemption of its income on year to year basis before the Assessing Officer.

The **Trust** is advised to follow scrupulously the advisory note enclosed.



Sd/-
(H. K. CHOUDHARY)
DIRECTOR OF INCOME TAX (EXEMPTIONS)
CHENNAI

Copy to:

1. The Assessee.
2. The ADIT (E) / DDIT(E)-II, Chennai

//CERTIFIED TRUE COPY//

(P.S. ARAVIND)
INCOME TAX OFFICER (H.QRS)

Advisory Note:

1. Filing of Return of Income regularly along with audited accounts in terms of section 139(4A).
2. The funds of the institution should be invested as per section 11(5) of the Income Tax Act.
3. Alienation of immovable property should be done after due intimation to the Director of Income Tax (Exemptions) thirty days before the date of alienation.
4. Any amendment to the instrument should be carried out only with the approval of the Director of Income tax (Exemptions).

A - P S
(P.S. ARAVIND)

Income Tax Officer (Ex. Qrs.) (Exemptions)
Chennai.