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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.464/154/2008-09/CIT-I

Date: 10.05.2012

NAME & ADDRESS OF THE TRUST/ SOCIETY	NIVETHAN, 19/3, Saran Centre, Gokhale Road, Chinna Chokkikulam, Madurai - 625 002.
P.A.No.	AABTN1152H
DATE OF CREATION OF THE TRUST/ SOCIETY	13.03.2006
DATE OF FILING OF THE APPLICATION	29.02.2012
DATE OF HEARING	10.05.2012
DATE OF ORDER	10.05.2012

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

The above-named Trust/Society has filed an application for renewal certificate of exemption u/s 80G(5) of the Income Tax Act, 1961 on 29.02.2012. The case was posted for hearing.

1.1 In response, Mr. R. Hanumandhan, FCA & Authorised Representative appeared on 10.05.2012 and details were filed. The case was heard.

2. On perusal, I find that this Trust/Society has been granted Registration u/s 12AA of the Income Tax Act, 1961 on 13.03.2009 for the Assessment year 2009-10 and onwards. The trust has also been granted initial exemption u/s 80G(5)(vi) of the I.T. Act on 13.03.2009 valid for two Asst. Years viz., 2009-10 and 2010-11. The activities of the Trust/Society are charitable in nature. The report of the lower authorities is received and perused. There is no adverse remark to disentitle the Trust/Society for the benefit of exemption u/s 80G of the I.T. Act. I am satisfied that a genuine Trust/Society exists which is entitled to certificate of exemption u/s 80G(5) of the Income Tax Act, 1961. Accordingly, the benefit of renewal of exemption will be allowed to this Trust/Society for **two assessment years 2012-13 & 2013-14 (i.e. for the period 01.04.2011 to 31.03.2013).**

..2..

3. The renewal of exemption certificate is usually granted for a period of three to five assessment years [vide erstwhile Proviso to Sec.80G(5)(vi)]. However, vide amendment made through Finance (No.2) Act, 2009, the Proviso to Clause (vi) has been omitted with effect from 01.10.2009. It has been clarified in the "Explanatory Memorandum" that existing approvals expiring on or after 1st October, 2009 shall be deemed to have been extended in perpetuity unless specifically withdrawn. Hence the present approval, which is being allowed **from 01.04.2011, will be effective for assessment years 2012-13 & subsequent years, unless the same is specifically withdrawn by the Commissioner of Income Tax.**

Sd/-

(M. KRISHNASAMY)

Commissioner of Income-tax-I(i/c)

Madurai.

To

NIVETHAN,

19/3, Saran Centre,

Gokhale Road, Chinna Chokkikulam,

Madurai - 625 002.

Copy to

1. The Income Tax Officer, Ward II(4), Madurai.

"The AO may please note that in such cases, there is no need to send any report / proposal for renewal of exemption certificate henceforth. However, the AO may recommend withdrawal of such exemption certificate in case of violation of the statutory provisions of sub-section (5B) & Sec. 5(1)(vi) of the I.T. Act. 1961".

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