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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.101/127/CIT-II/2011-12

Date: 13.07.2012

Name & Address of the Trust	Child Voice 3/B, Muthu Nagar, Opp. Martin Mill NGO Colony, Dindigul 624 005
Date of creation of the Trust	15.06.2011
Date of filing of the application	02.03.2012
Date of hearing	13.07.2012
Present for the assessee during the hearing	Shri Annadurai, Managing Trustee and Shri Henry Sahayara, Founder Trustee

1. The above named Trust/Society filed on 02.03.2012 an application for registration u/s 12AA of the Income Tax Act, 1961.
2. The Trust deed/Byelaws/Memorandum of Association dated 15.06.2011, was registered on 15.06.2011 as Document / Sl.No. 407 of 2011 with the Joint/Sub-Registrar, Dindigul.
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.127/2011-12 in the Register maintained in this office.
4. Since in this case, the Public Charitable Trust/Society has been created on 15.06.2011 and the application has been filed on 02.03.2012, the registration will accordingly be effective from 15.06.2011 i.e. date of creation of the trust relevant to the assessment year 2012-13 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 2012-13 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
Child Voice
3/B, Muthu Nagar, Opp. Martin Mill,
NGO Colony, Dindigul 624 005
Copy to: The Income Tax Officer, Ward-I(1), Dindigul
The Jt./Addl. Commissioner of Income Tax, Range-III, Madurai.

/ true copy /

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