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GOVERNMENT OF INDIA
INCOME TAX DEPARTMENT
OFFICE OF THE COMMISSIONER OF INCOME TAX - II
2 V.P.Rathinasamy Nadar Road, Bibikulam, Madurai-625 002.

C.No.102/127/CIT-II/2011-12

NAME & ADDRESS OF THE TRUST/SOCIETY	Child Voice 3/B, Muthu Nagar, Opp. Martin Mill N.G.O.Colony, Dindigul 624 005
P.A.No.	ACTPH3525L
DATE OF CREATION OF THE TRUST/SOCIETY	15.06.2011
DATE OF FILING OF THE APPLICATION	19.11.2012
DATE(S) OF HEARING	21.03.2013
DATE OF ORDER	21.03.2013

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

The above-named trust has filed an application for initial certificate of exemption u/s 80G(5) of the Income Tax Act, 1961 on 19.11.2012. Reports of the lower authorities in this regard have been obtained and perused.

1.1 The case was posted for hearing calling for books of accounts, bills/vouchers and documents, etc. In response to the same, Shri G.Selvakumar, FCA and Shri Annadurai, Managing Trustee appeared and the case was heard. The details called for were filed and the same have been perused.

2. On perusal of the said application, I find that this trust has been granted Registration u/s 12AA of the Income Tax Act, 1961 on 13.07.2012 for the assessment year 2012-13 & onwards. The activities of the trust are charitable in nature. I am satisfied that a genuine trust exists which is entitled to certificate of exemption u/s.80G(5) of the I.T.Act, 1961. Accordingly, the benefit of initial exemption will be allowed to this trust for two assessment years 2013-14 & 2014-15 (i.e. for the period 19.11.2012 to 31.03.2014).

3. Vide amendment through Finance (No.2) Act 2009, a new clause i.e. (vii) has been inserted in Section 80G(5) wherein it has been provided that the erstwhile proviso granting approval for a maximum period of five years under clause (vi) has been withdrawn and it has been specifically provided that any order of approval having effect on or after 1st October 2009 will have effect in perpetuity. This has been clarified in the "Explanatory Memorandum" to provide that the approval once granted shall continue to be valid in perpetuity. Further, the Commissioner will also have the power to withdraw the approval if the Commissioner is satisfied that the activities of such institution or fund are not genuine or are not being carried out in accordance with the objects of the institution or fund. Hence, the initial exemption, which is being allowed from 19.11.2012, will be effective for assessment years 2013-14 & subsequent years, unless the same is specifically withdrawn by the C.I.T.



Sd/-
(M.KRISHNASAMY)
Commissioner of Income Tax - II
Madurai

C.No. 102/127/CIT II/2011-12

Date: 21.03.2013

Copy forwarded to:

1. Child Voice, 3/B, Muthu Nagar, Opp. Martin Mill, N.G.O.Colony, Dindigul 624 005
2. The Assessing Officer (Income Tax Officer, Ward I(1), Dindigul)
3. The Addl. Commissioner of Income Tax, Range-III, Madurai

/ true copy /

(K.UDAYAKUMAR)
Income Tax Officer (H.Qrs)-II