

Date: 01.05.2002

CERTIFICATE UNDER SECTION 12A(a) OF THE INCOME TAX ACT, 1961

Name: Focus Trust  
Address: Sunderapalya Village post, Bangerpet Taluk,  
Kolar - 563 116.

The above institution is constituted by a Trust Deed/Memorandum of Association dated 20.11.97  
It has filed an application for registration u/s.12A(a) of the Income Tax Act, 1961 in the prescribed form  
on 8.6.2000 i.e., beyond stipulated period. It has sought condonation of delay on the ground that :  
It has not sought for condonation of delay.

2. On consideration of the same, I am satisfied that the Trust:

- a) was prevented by sufficient cause in filing the application, the delay has been condoned and registration u/s. 12A(a) is granted w.e.f \_\_\_\_\_
- b) has not given sufficient justification for the delay in filing the application and as such registration u/s. 12A(a) is granted w.e.f. 1.4.2000 in the status of wholly charitable Trust.

3. The name of the Trust/Institution has been entered at No.DIT(E)/12A/Vol. I /F 107 /2002-03/DIT(E) in the Register of application u/s.12A(a) of the Income Tax Act, 1961 maintained in this office.

4. The registration u/s.12A(a) of the Income Tax Act, 1961 does not automatically exempt the Income of the Trust/Institution. The question of taxability of the income of the Trust/Institution shall be examined and decided upon by the Assessing Officer(A.O) each year based on the conduct of the activities, compliance with various statutory and other requirements, etc., without prejudice to the fact of granting mere in Principal Registration by this Order.

5. The registration u/s.12A(a) of the I.T.Act, 1961 does not automatically confer any exemption or deduction u/s.80G to the donors.

6. This certificate cannot be used as a basis for claiming non deduction of tax at source in respect of investments etc., relating to the trust/institution. If necessary, separate application in prescribed forms have to be filed before the A.O. in order to claim non deduction of tax at source.

7. The Trust/Institution shall apply for PAN if not already applied for and quote the PAN in all its communication.

8. The Trust/Institution shall furnish a return of income every year within the time limit prescribed under the Act.

Sd/-

(K. V. CHOWDARY)

Director of Incometax(Exemptions),  
Bangalore.

Copy to: The Joint Director of Incometax(Exemptions), Bangalore.  
The Deputy Director of Incometax(Exemptions), Bangalore.

*B. V. Subbaraya*  
(B. V. Subbaraya)

Income Tax Officer(Exemptions)Ward-I  
for Director of Incometax(Exemptions),  
Bangalore.

