F.No.118/203/CIT-HBL/2000-01.
~~No.Trust/718/10A/Vol.~~

Office of the
Commissioner of Income-Tax,
Hubli. Central Revenue Bldg.,
Navanagar, Hubli- 580 025.

Dated : 25-04-2000

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

Name : SOCIETY FOR ASSISTANCE TO CHILDREN IN DIFFICULT SITUATION - SATHI.

Address : 1-5-138, HIMAGIRI BUILDING, RAILWAY GOODS SHED AREA, RAICHUR.

The above institution is constituted by the Trust Deed/ Memorandum of Association Dt. 31-03-1997. It has filed the Application for registration u/s 12A(a) of the I.T. Act, 1961 in the prescribed form on 10-09-1998 i.e., BEYOND STIPULATED PERIOD.

As the Trust/Institution:

(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 forthe delay in filing the application, registration u/s.12A(a) is granted with effect from 01-04-1998, after giving an opportunity of being heard.

2. The application has been entered at ~~No.Trust/718/10A/~~ F.No.118/203/67/ Vol. I/CIT-HBL/2000-01. in the Register of Applications U/s.12A(a) of the I.T.Act, 1961 maintained in this office.

3. The registration u/s.12A(a) of the I.T.Act, 1961 does not automatically exempt the Income of the Trust/Institution. Also the registration u/s.12A(a) of the I.T.Act, 1961 does not confer any exemption or deduction u/s.80G ~~of~~ to the Donors. Seperate application in prescribed form has to be filed by the institution before the respective Commissioner of Income-Tax, who is having jurisdiction, in order to seek benefit U/s.80G of the Income-Tax Act, 1961.

4. Further, 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. Seperate applications in prescribed forms have to be filed before the Assessing Officer inorder to claim non-deduction of tax at source.

5. The Assessing Officer, is at liberty to determine the taxability of income of the trust/institution with reference to sections 11, 12 and 13 of the Income-Tax Act, 1961, and also to verify the genuineness of the activities of the trust/institution.

(A.V. THITE)
Income-tax Officer(HQ)(Judl.)
for Commissioner of Income-Tax,
Hubli.

Copy to:-

1. Addl./Dy.CIT, Range- (1) ACIT Circle-1 Raichur.
2. Asst.Folder, Trust Circle (2) JCIT Gulbarga Range, Gulbarga
3. File.