

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. _____.

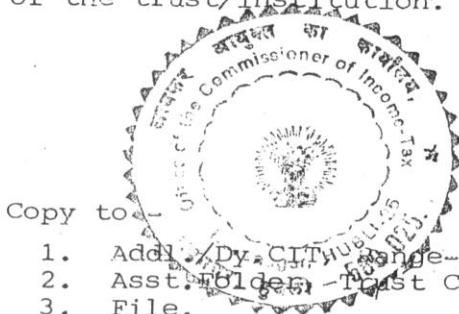
(b) has not given sufficient justification for the delay in
filing the application, registration u/s.12A(a) is
granted with effect from **01-04-1998, after giving an**
opportunity of being heard.

2. The application has been entered at **F.No.118/203/67/**
Vol. **1/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.
Separate 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.
Separate applications in prescribed forms have to be filed
before the Assessing Officer in order 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, Hubli-5
 2. Asst. T.D. Officer, Hubli-5
 3. File.
- (1) **ACIT Circle-1 Raichur.**
(2) **JCIT Gulbarga Range, Gulbarga**