



**GOVERNMENT OF INDIA
INCOME TAX DEPARTMENT
OFFICE OF THE COMMISSIONER OF INCOME TAX - II
No.44, Williams Road, Cantonment, Tiruchirapalli**

C.No. 7162E (08)/2013-14/CIT-II/TRY

Date: 13.11.2013

PROCEEDINGS OF THE COMMISSIONER OF INCOMETAX-II, TIRUCHIRAPALLI

Present: Shri.S.K.Singh, I.R.S.
Commissioner of Income Tax-II, Tiruchirapalli

Name & Address of the Trust	M/s. Sree Narayana Guru Mission Charties, No.169/13, Bharathiyar Road, Karaikal 609 602.
P.A.No.	AADTS3830P
Date of creation of the Trust	24.06.1992
Date of filing of the application	07.05.2013
Dates of hearing	13.11.2013
Present for the applicant during the hearing	Shri R. Swaminathan, CA and Shri B. Natarajan ACA.

ORDER U/S 12 AA OF THE INCOME TAX ACT, 1961

1. The above named Trust filed an application on 07.05.2013 for registration u/s 12AA of the Income Tax Act, 1961.
2. The Trust has registered its deed on 24.06.1992 as Document / Sl. No. 76/1992 with the Sub-Registrar, Karaikal.
3. Based on the objects of the Trust the applicant is granted registration as a **Public Charitable Trust** under section 12AA of the Income Tax Act, 1961, and the application is entered at Sl. No. 7162E (08)/CIT-II/TRY/2013-14 in the Register maintained in this office.
4. The registration is granted with effect from 01.04.2013 onwards.
5. The Trust 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 should file its returns of income before the Assessing Officer as required under section 139(4A) for the Assessment year 2014-15 and subsequent years.

7. Later on if either of the following facts is found in case of this Trust

- i) the activities of the Trust are not genuine, *or*
- ii) the activities are not carried out in accordance with the objects of the Trust *or*
- iii) if the Trust 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 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 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.



(S.K.SINGH)

Commissioner of Income Tax - II
Tiruchirapalli

To
The Managing Trustee,
M/s. Sree Narayana Guru Mission Charties,
No.169/13, Bharathiyar Road,
Karaikal 609 602.

Copy to:

- (1) The Deputy Commissioner of Income Tax, Circle-I, Thanjavur.
- (2) The Joint Commissioner of Income Tax, Thanjavur Range, Thanjavur.