



OFFICE OF THE COMMISSIONER OF INCOME TAX
Aayakar Bhavan, Kowdiar P O, Trivandrum -695 003

C.NO.301/12A/15/Trivandrum/2013-2014

Date: 24-Mar-14

PROCEEDINGS OF THE COMMISSIONER OF INCOME TAX, TRIVANRUM
(Shri. P. Selvaganesh, IRS)

Subject: Registration u/s 12AA of Income tax Act, 1961 in the case of ASHRAYA CHARITABLE SOCIETY -Reg

ORDER UNDER SECTION 12AA OF THE INCOME TAX ACT, 1961

The SOCIETY, ASHRAYA CHARITABLE SOCIETY, Pulamon P.O., Kottarakara, Kollam - 691531, has filed an application on 09 October 2013 for registration u/s 12AA of the Income tax Act, 1961, in the prescribed form.

2. The SOCIETY is registered u/s 12AA (1)(b)(i) of the I T Act w.e.f the financial year 2013-2014 and its name is entered at C. No.301/15/Trivandrum/2013-2014 in the register of application under section 12AA of the I T Act maintained in this office.
3. The registration u/s 12AA(1)(b)(i) of the Income tax Act, 1961 does not automatically exempt the income of the SOCIETY. The question of taxability of the income of the SOCIETY shall be examined and decided upon by the Assessing Officer at the time of assessment based on the conduct of the activities, compliance with various statutory requirements, etc., as referred to in Sections 2(15), 11, 12 & 13 of the Income tax Act, 1961, without prejudice to the fact of granting merely in a principle registrartion by this order.
4. This Certificate is not a finding regarding the charitable nature of the SOCIETY and is only to the effect that the applicant's name has been entered in the Register maintained in this office.
5. With effect from the Assessment Year 2009-10, the advancement of any object of general public utility, as defined in section 2(15) of the I T Act shall not be a charitable purpose, if it involves the carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration, if the aggregate value of the receipts from these activities is more than twenty five lakh rupees, irrespective of the nature of use of application, or retention, of income from such activity.
6. Amendments to the Objects or Rules and Regulations, if any, of the SOCIETY shall be made only with the prior approval of the Commissioner of Income tax, Trivandrum.
7. The registration may be withdrawn on violation of any of the stipulation laid down in the Income Tax Act, 1961.
8. The trust/society shall regularly file its Income Tax Return.

Copy to:

1. The Addl./Joint Commissioner of Income tax, Kollam Range.
2. Income Tax Officer, Ward 1 ,Kollam.

Sd/-

(P. SELVAGANESH)

Commissioner of Income Tax

Trivandrum

(A.J. PRIJILAL)

Income Tax Officer(HQ)

for Commissioner of Income Tax, Trivandrum

To

THE SECRETARY

ASHRAYA CHARITABLE SOCIETY

Pulamon P.O.,

Kottarakara, Kollam - 691531

