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GOVERNMENT OF INDIA
INCOME TAX DEPARTMENT
OFFICE OF THE COMMISSIONER OF INCOME TAX - II
1 V.P.Rathinasamy Nadar Road, Bibikulam, Madurai-625 002.

C.No.102/414/CIT-II/2007-08

NAME & ADDRESS OF THE TRUST	David Raja Singh Educational and Charitable Trust Melur, Doraisampuram Village Rajapalayam (Tk), Pin 626 121
P.A.No.	AAABTD0971A
DATE OF CREATION OF THE TRUST	11.06.2001
DATE OF FILING OF THE APPLICATION	08.10.2010
DATE(S) OF HEARING	12.01.2011
DATE OF ORDER	12.01.2011

ORDER U/S 80G (5)(vi) OF THE INCOME TAX ACT, 1961

The above-named trust has filed an application for initial certificate of exemption u/s 80G(5) of the Income Tax Act, 1961 on 08.10.2010. Reports of the lower authorities in this regard have been obtained and perused.

1.1 The case was posted for hearing calling for books of accounts, bills/vouchers and documents, etc. In response to the same, Shri G.David Raja Singh, Managing Trustee of the trust appeared and the case was heard. The Managing Trustee filed the details called for and the same have been perused.

2. On perusal of the said application, I find that this trust has been granted Registration u/s 12AA of the Income Tax Act, 1961 on 26.03.2008 for the **assessment year 2008-09 & onwards**. The activities of the trust are charitable in nature. I am satisfied that a genuine trust exists which is entitled to certificate of exemption u/s.80G(5) of the I.T.Act, 1961. **Accordingly, the benefit of initial exemption will be allowed to this trust for two assessment years 2011-12 & 2012-13 (i.e. for the period 08.10.2010 to 31.03.2012).**

3. Vide amendment through Finance (No.2) Act 2009, a new clause i.e. (vii) has been inserted in Section 80G(5) wherein it has been provided that the erstwhile proviso granting approval for a maximum period of five years under clause (vi) has been withdrawn and it has been specifically provided that any order of approval having effect on or after 1st October 2009 will have effect in perpetuity. This has been clarified in the "Explanatory Memorandum" that any approval of exemption u/s.80G(5) on or after 1st October 2009 will have effect in perpetuity, unless it is withdrawn subsequently by the C.I.T. Hence, the initial exemption, which is being allowed on or after 08.10.2010 (and beyond 01.10.2009), will be effective **for assessment years 2011-12 & subsequent years**, unless the same is specifically withdrawn by the C.I.T.



Sd/-
(M.KRISHNASAMY)
Commissioner of Income Tax - II
Madurai

Date: 12.01.2011

C.No. 102/414/CIT II/2007-08

Copy forwarded to:

- 1 M/s. David Raja Singh Educational and Charitable Trust, Melur, Doraisampuram Village, Rajapalayam (Tk.) 626 121
2. The Assessing Officer (Income Tax Officer, Ward I(1), Virudhunagar)
3. The Addl. Commissioner of Income Tax, Virudhunagar Range, Virudhunagar.

M. Shanmugavadivu
(M.SHANMUGAVADIVU)
Income Tax Officer(H.Qrs) - II
O/o the Commissioner of Income Tax - II
Madurai