

Telegra :AAYAKAR,
ms MADURAI
P.B. No :62

Tele. No. : (0452)
2532525
: (0452)
Fax No 2531206

GOVERNMENT OF INDIA
INCOME TAX DEPARTMENT
OFFICE OF THE COMMISSIONER OF INCOME TAX - II
2 V.P.Rathinasamy Nadar Road, Bibikulam, Madurai-625 002.
C.No.102/14/CIT-II/2004-05

NAME & ADDRESS OF THE TRUST	Arasan Rural Development Society, 129-D, Anna Salai, Kalakad, Tirunelveli - 627 501.
P.A.No.	AARFA 0181C
DATE OF CREATION OF THE TRUST/SOCIETY	22-11-1988
DATE OF FILING OF THE APPLICATION	25-07-2011
DATE(S) OF HEARING	10-01-2012
DATE OF ORDER	10-01-2012

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

The above-named trust has filed an application for renewal of certificate of exemption u/s 80G(5) of the Income Tax Act, 1961 on 25-07-2011. Reports of the lower authorities in this regard have been obtained and perused.

1.1 The case was posted for hearing on 10-01-2012. In response to Shri Kingsly Moses, Secretary of the Society appeared and the case was heard. The 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 29-10-2004. The previous exemption certificate issued on 29-10-2004 was valid for the period from 01-04-2004 to 31.03.2007. The authorities below have not reported any of the violations either u/s.80G(5)(i) or u/s.80G(5B) r.w.Expl.3 thereof so as to disentitle renewal of issue of exemption certificate u/s.80G(5)(vi) of the I.T.Act. I am satisfied that a genuine trust exists which is entitled to certificate of renewal of exemption u/s.80G(5) of the I.T.Act, 1961. **Accordingly, the benefit of renewal of exemption will be allowed to this trust for two assessment years 2012-13 & 2013-14 (i.e. for the period 01.04.2011 to 31.03.2013).**

:2:

3. The renewal of exemption certificate is usually granted for a period of three to five assessment years [vide erstwhile Proviso to section 80G(5)(vi) of the Income Tax Act,1961]. However, vide amendment made through Finance (No.2) Act, 2009, the Proviso to clause (vi) has been omitted with effect from 01.10.2009. It has been clarified in the "Explanatory Memorandum" that existing approvals expiring on or after 1st October 2009 shall be deemed to have been extended in perpetuity unless specifically withdrawn. Hence, the present approval, which is being allowed from **01.04.2011**, will be effective for **assessment years 2012-13 & subsequent years**, unless the same is specifically withdrawn by the C.I.T.



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

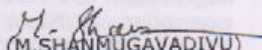
C.No.102/14/CIT-II/2004-05

Date: 10-01-2012

Copy forwarded to:

- 1. Arasan Rural Development Society, 129-D, Anna Salai, Kalakad, Tirunelveli - 627 501.**
2. The Assessing Officer, Ward I(1), ~~Dindigul~~ **TNL**
3. The Addl. / Joint Commissioner of Income Tax, Tirunelveli Range, Tirunelveli.

/True copy/


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