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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.102/38/CIT-II/2004-05

|                                   |  |
|-----------------------------------|--|
| NAME & ADDRESS OF THE TRUST       | Anbalaya Handicapped Rehabilitation Centre Trust<br>Sethu Salai, Thondi 623 409<br>Ramanathapuram District |
| P.A.No.                           | AAATA9003F   |
| DATE OF CREATION OF THE TRUST     | 31.07.2000   |
| DATE OF FILING OF THE APPLICATION | 07.01.2011   |
| DATE(S) OF HEARING                | 04.05.2011   |
| DATE OF ORDER                     | 04.05.2011   |

**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 07.01.2011. Reports of the lower authorities have been obtained and perused.

1.1 The case was posted for hearing in response to which, Shri A.Saveriyar, President of the trust appeared and the case was heard. The details called for were filed and the same have been perused.

2. On perusal of the records, I find that this trust has been granted Registration u/s 12AA of the Income Tax Act, 1961 on 25.11.2004. The previous exemption certificate issued on 20.03.2008 was valid up to 31.03.2010. 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 2011-12 & 2012-13 (i.e. for the period 01.04.2010 to 31.03.2012).**

3. The renewal of exemption certificate is usually granted for a period of three to five assessment years [vide erstwhile Proviso to Sec.80G(5)(vi)]. 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 any approval of exemption u/s.80G(5) on or after 1<sup>st</sup> October 2009 will have effect in perpetuity, unless it is withdrawn subsequently by the C.I.T. Hence, the present renewal of exemption, which is being allowed on or after 01.04.2010 (and beyond 01.10.2009), will be effective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: 04.05.2011

C.No. 102/38/CIT II/2004-05

Copy forwarded to:

- ✓ 1. Anbalaya Handicapped Rehabilitation Trust, Sethu Salai, Thondi 623 409, Ramanathapuram Dist.
2. The Assessing Officer (Income Tax Officer, Ward I(1), Ramanathapuram)
3. The Addl. Commissioner of Income Tax, Virudhunagar Range, Virudhunagar.

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