

No. Trust/718/10A
Vol.B.I/B.267/95-96/CIT-II

Office of the Commissioner of
Income-tax, Karnataka-II,
Queen's Rd., C R Building,
Bangalore - 560 001.

Date : 22.2.96

CERTIFICATE UNDER SECTION 12A(a) OF THE INCOME-TAX ACT 1961

Name Bangalore Rural Educational &

Development Society,
Address: Don Bosco, 75, North Road

Bangalore.

The above institution is constituted by the Trust Deed/Memorandum of Association dt. 14.2.95 . . It has filed the application for registration u/s 12A(a) of the I.T. Act 1961 in the prescribed form on 12.6.95 ie., WITHIN THE STIPULATED TIME and registration is granted w.e.f. 14.2.95 in the status of a **Wholly Charitable Society.**

2. The application has been entered at No. Trust/718/10A/ Vol.B.I/B-267/95-96/CIT-II in the register of applications u/s 12A(a) of the I.T. Act 1961 maintained in this office.

3. The registration u/s 12A(a) of the I.T. Act 1961 does not automatically exempt the Income of the Trust/Institution. Also the registration u/s 12A(a) of the I.T. Act 1951 does not confer any exemption or deduction u/s 80G to the donors. Separate application in prescribed form has to be filed by the institution before the respective Commissioner of I.T. who is having jurisdiction, in order to seek benefit u/s 80G of the I.T. Act 1961.

4. Further; this certificate cannot be used as a basis for claiming non-deduction of tax at source in respect of investments etc., relating to the trust/institution. Separate applications in prescribed forms have to be filed before the assessing officer in order to claim non-deduction of tax at source.

5. The Assessing Officer is at liberty to determine the taxability of income of the trust/institution with reference to sections 11, 12 & 13 of the I.T. Act 1961 and also to verify the genuineness of the activities of the trust/institution.

(J KRISHNA KISHORE)

Asst. Commissioner of Income-tax, Trust Circle 3(1)
for Commissioner of Income-Tax, Karnataka-II
Bangalore.

