

## OFFICE OF THE DIRECTOR OF INCOME-TAX (EXEMPTIONS) C.R. BUILDING, 3rd Floor, Queen's Road, BANGALORE - 560 001

No: DIT(E)BLR/12AA/S-2206/AAJTS3643J/ITO(E)-3/Vol 2010-2011

Date: 21/01/2011

## CERTIFICATE UNDER SECTION 12AA R/w SECTION 12AA(1)(b)(i) OF THE INCOME TAX ACT, 1961

Name: Shri Balabyraweshwara Educational And Charitable Trust

Address: Apartment No.5,3Rd Floor

Raashi Aalava No.14

2Nd Cross, Shantiyana, Sanjeeyinagar, Bangalore-560092

Bangalore, Karnataka

- 1. The application in Form No.10A seeking Registration u/s.12AA was filed by the above applicant on 09/08/2010. The applicant Trust/Institution was constituted by a Deed of Trust/Memorandum of Association dated 23/04/2010.
- On a consideration of the above application, and documents etc submitted, Registration u/s 12AA of the I.T. Act 1961, is granted w.e.f. Assessment Year 2011-12 in the status of "Charitable Trust".

The name of the applicant Trust/Institution has been entered at № DIT(E)BLR/12AA/S-2206/AAJTS3643J/ITO(E)-3/Vol 2010-2011 in the Register of Trusts/Institutions u/s.12AA(1)(b)(i) of the Income Tax Act, 1961 maintained in this office.

4. Registration u/s.12AA (1) (b) (i) of the Income Tax Act, 1961 does not by itself confer tax exemption on the income of the Trust/Institution u/s.11 or 12 of the Income-tax Act 1961. The availability of tax exemption, any, will be considered by the Assessing Officer and will be granted subject to the fulfillment of conditions laid down in sections 11 to 13 of the IT Act 1961.

The Trust/Institution shall furnish a return of income every year as required by section 139(1) read with section 139(4A) of the IT Act 1961.

- 6. The Trust/Institution should prominently display its full name on all the premises managed by it.
- 7. No change in the Trust Deed / MOA shall be effected without the prior approval of the Commissioner of Income tax.
- 8. In terms of section 12AA(3), if the activities of trust/institution are found to be not genuine or not being carried out in accordance with the objects of the Trust/Institution, its registration granted by this order become liable for revocation.

Copy to : 1. The Applicant 2. The Assessing Officer.

Sd/-(SATISH GOYAL) Director of Income -tax (Exemptions), Bangalore

Income -tax Officer (Exemptions)-3, for Director of Income-tax (Exemptions), Bangalore