

OFFICE OF THE COMMISSIONER OF INCOME-TAX AYAKAR BHAVAN, PATTO PLAZA, PANAJI, GOA – 403 001.

F.No.CIT-PNJ/12A/39-C/57/2011-12

Date: 30.03.2012.

CERTIFICATE U/S 12AA(1)(b)(i) OF THE INCOME TAX ACT, 1961 (PAN No. AABTC1218P)

Chetna Charitable Trust. Curchorem

"Visawa" 410, Carriamoddi Curchorem, Goa-403706.

As constituted by the Trust Deed Memorandum of Association dated 17.11.2009 has filed the Application U/s 12A(a) of the Income-tax Act, 1961 in the prescribed form on 21.12.2011 . On the perusal of the documents & Information placed before me, I am satisfied that the objects of the applicant are charitable in nature. The Registration is granted w.e.f. 21.12.2011.

- 2. The application has been entered at CIT-PNJ/12A/39-C/57/2011-12 in the Register of Applications U/s 12AA(1)(b) of the Income-tax Act, 1961 maintained in this office.
- 3. Consequent in amendment of section 2(15) of the Income Tax Act w.e.f. 01/04/08, if the Trust/institution/Society carries on any activity in the nature of trade, commerce or business for a cess or fees or any other consideration, such income is liable for tax even if income from such activity is applied for objects of the Trust/institution/Society.
- 4. The Registration U/s 12A(a) of the Income-tax Act, 1961 does not automatically exempt the income of the Trust. Also, the above Registration U/s 12A(a) of the I.T. Act, 1961 does not confer any exemption u/s 80G or make donation to the Institution eligible for deduction u/s 80G of the I.T. Act, 1961. Separate applications with accounts have to be filed before the respective Commissioner of Income Tax who is having jurisdiction to seek benefit u/s 80G automatically 1961.

- 5. If it is found that the activities of your Trust or Institution are not genuine or are not being carried out in accordance with the objects of the Trust or institution, this Registration is liable for cancellation in terms of Sec. 12AA(3) of the Income Tax Act 1961.
- 6. The Assessing officer is at liberty to determine the income of the Trust with reference to section 11, 12 and 13 of the I.T. Act, 1961 and also verify the genuineness of the Trust / Institution.

Sd/(M.L. Karmakar)
Commissioner of Income Tax
Panaji-Goa.

Copy to:-

1 Chetna Charitable trust, Curchorem, Goa

2. The Asst. Commissioner of Income Tax, Circle- 1 Margao.



(Shakthi Kumar N)
Income Tax Officer (Tech)
for Commissioner of Income-tax
Panaji

