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GOVERNMENT OF INDIA
INCOME TAX DEPARTMENT
OFFICE OF THE COMMISSIONER OF INCOME TAX - I
2 V.P.Rathinasamy Nadar Road, Bibikulam, Madurai-625 002.

C.No.464/50/CIT-I/1991-92

Date: 08.10.2010

NAME & ADDRESS OF THE TRUST	Noorul Islam Educational Trust, 10/47, Haji Manzil, Main Road, Thuckalay, Kanyakumari District.
P.A.NO.	AAATN1161B
DATE OF CREATION OF THE TRUST	19.07.1984
DATE OF FILING OF THE APPLICATION	29.06.2010
DATE(S) OF HEARING	08.10.2010
DATE OF ORDER	08.10.2010

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 29.06.2010. The lower authorities have recommended grant of renewal of certificate of exemption.

- 1.1. Mr. S.I. Srinivas, Accounts Officer of the trust, appeared on the date of hearing on 08.10.2010 in connection with the application for renewal of certification of approval u/s.80G of the Act. On that date no books of accounts with supporting evidences were produced and the case was heard.
2. On perusal, I find that this trust has been granted Registration u/s 12AA of the Income Tax Act, 1961 on 02.01.1992. The activities of the trust are charitable in nature. I am satisfied that a genuine trust exists which is entitled to certificate of exemption u/s 80G(5) of the Income Tax 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 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 1st October 2009 (and beyond 01.10.2009) will be effective for **assessment years 2010-11 & subsequent years**, unless the same is specifically withdrawn by the C.I.T.

Sd/-

(M. KRISHNASAMY)

Commissioner of Income-tax-I (I/c.)
Madurai.

To

- ✓ 1. The applicant.
2. The Income Tax Officer, Ward I(1), Nagercoil.
3. The Addl. Commissioner of Income Tax, Tuticorin Range, Tuticorin.

/True copy /



(K.R. SATHISH BAPU)

Income Tax Officer (H.Qrs.) - I
Madurai