



PROCEEDINGS OF THE DIRECTOR OF INCOMETAX (EXEMPTIONS),  
III FLOOR, ANNEXE BLDG, 121, MAHATMA GANDHI SALAI, CH-34

Present: DEBENDRA N. KAR, I.R.S.,  
Director of Income Tax (Exemptions)

\*\* DIT (E) NO.2(813/12-13)/SI.No.117/13-14

Dated 28.08.2013

Sub: Registration u/s. 12AA of the Income tax Act 1961 - in the case of

GOD'S GIFT FOUNDATION  
NO.8, THIRD SUNDARAM STREET,  
VYASARPADI, CHENNAI - 600 039.

Ref: Application in form 10 A filed on 04.02.2013

ORDER UNDER SECTION 12 AA OF THE INCOME TAX ACT 1961

1. The above Trust / Society / Association / Company, bearing PAN AABTG8531B was constituted by Trust Deed / Memorandum of Association dated 23.11.2012 registered with Sub-Registrar's Office / Registrar of Societies/Registrar of Companies on 23.11.2012.

2. The Trust Deed / Memorandum of Association has subsequently been amended / modified / altered by a Codicil / Supplementary Deed / Amendment Deed / Alteration to Memorandum of Association dated 08.08.2013, duly registered on 08.08.2013.

3. The above TRUST filed an application seeking Registration u/s 12 AA of the Income tax Act, 1961.

4. On going through the object of the TRUST and its proposed activities as enumerated in the Trust Deed / Memorandum of Association, I am satisfied about the genuineness of the TRUST as on date.

5. The application has been entered at DIT(E)No.2(813)/12-13/SI.No.117/13-14 maintained in this office. The above TRUST is accordingly registered as a PUBLIC CHARITABLE / RELIGIOUS TRUST / SOCIETY / COMPANY u/s 12 AA of the Income Tax Act, 1961 with effect from 04.02.2013.

6. It is hereby clarified that the Registration so given to the Trust/Institution is not absolute. Subsequently, if it is found that the activities of the Trust/Institution are not genuine or are not being carried out in accordance with the objects and clauses of the Trust Deed / Memorandum of Association submitted at the time of registration or modified with the approval of the DIT(Exemptions), the Registration so granted shall be cancelled as provided u/s 12 AA (3) of the Income Tax Act.

7. Granting of Registration u/s 12AA does not confer any automatic exemption of income from taxation. The Trust/Institution should conform to the parameters laid down in Sections 11, 12, 13 and 115 BBC of the I.T. Act, 1961, to claim exemption of its income on year to year basis before the Assessing Officer.

8. The Trust/Institution is advised to follow scrupulously the advisory note enclosed.


\*\* This DIT(E) No. should be mentioned in all your future correspondence.



Copy to:  
1. The Assessee.  
2. The ADIT (E) / DDIT(E)-III, Chennai

Sd/-  
(DEBENDRA N. KAR)  
DIRECTOR OF INCOME TAX (EXEMPTIONS)  
CHENNAI

//CERTIFIED TRUE COPY//

  
(K.V. DILLIBAABU)  
Income-Tax Officer (HQ)(OSD)  
Chennai