



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

C.No.464/154/2008-09/CIT-I

NAME & ADDRESS OF THE TRUST	NIVETHAN, 19/3, Saran Center, Gokala Rd, Chinna Chokkikulam, Madurai.
DATE OF CREATION OF THE TRUST	13.03.2006
DATE OF FILING OF THE APPLICATION	11.09.2008
DATE OF HEARING	11.03.2009
DATE OF ORDER	13.03.2009

ORDER U/S 12A(aa) r.w 12(2) OF THE INCOME TAX ACT, 1961

The above - named trust has filed an application for grant of registration in this office on 11.09.2008. Reports of the lower authorities in this regard are favorable in nature.

2. Through Finance Act 2007, a new clause i.e(aa) has been inserted in Section 12A along with a new Subsection i.e(2), according to which any public charitable trust applying for registration before the competent authority on or after 01.06.2007 will be granted registration subject to satisfaction of the competent authority with reference to the assessment year relevant to the accounting year in which the trust has filed the application.

4. On perusal of the application and its enclosures, it is seen that a genuine trust exists and its activities are being carried out in accordance with the clauses of the trust deed. I am, therefore, satisfied that this trust is entitled to registration to 12A(aa) /12AA of the I.T.Act.

3.1 Since in this case, the trust has been created on 13.03.2006 and the application has been filed on 11.09.2008, **the registration will accordingly be effective from 01.04.2008 relevant to Asst. Year 2009-10 and onwards.**



Sd/-
A.L.K.B.Chand
Commissioner of Income Tax-I(i/c)
Madurai

C.No.464/154/2008-09/CIT-I

Date:13.3.2009

Copy forwarded to:

1. NIVETHAN, 19/3,Saran Center, Gokala Rd, Chinna Chokkikulam, Madurai. (The trust is advised to file its Return of Income every year U/S139(4A) of the IT Act,1961 before its designated Assessing Officer seeking exemption of its income U/s 11 and indicating the amount of donation received by it.)
2. Assessing Officer (Income Tax Officer Ward II(4)), Madurai.
3. Addl. Commissioner of Income Tax, Range-II, Madurai.

mm