

Sprial/Rest

**OFFICE OF THE COMMISSIONER OF INCOME TAX,
PANCHKULA**

F. No. CIT/PKL/12-AA/2007-08/

Dated: -31.05.2007.

Name of the assessee : Zila Yuva Vikas Sanghthan, V&PO
Kesri, Distt. Ambala.

Date of Order : 31.05.2007.

Order u/s 12-AA(b) of the Income tax Act, 1961

Form No.10-A is filed on 10.04.2007. The society is established on 19.01.2006. Shri A.D.Gandhi, CA attended and original copies of the memorandum of association are produced for which copies are enclosed in form No.10-A. Copies of balancesheet and profit & loss account for the period ending 31.03.2006 have also been attached with the form. Books of accounts are stated to be maintained which are produced. It is further submitted by Shri A.D.Gandhi, CA that return of income have also been filed for asstt. year 2006-07 with ITO, Ward-I, Ambala. It is also submitted that main object of the trust is to provide necessary assistance to the weaker sections of the youth and also to open dispensary etc. in rural areas. Keeping in view the objects of the trust and the fact that the books are maintained and return is filed, registration is allowed w.e.f. 1.4.2007.

2. The registration u/s 12-A of the Income-tax Act, 1961 does not automatically exempt the income of the trust. Also, the above Registration under section 12-A of the Income-tax Act does not confer any exemption under section 10 or any donations to the institutions eligible for deduction under section 80-G of the Income-tax Act. Separate application with accounts have to be filed before the respective Commissioner of Income-tax who is having jurisdiction to seek benefit under section 80-G of the Income-tax Act, 1961.

4. The Assessing Officer is at liberty to determine the income of the Trust with reference to section 11, 12 and 13 of the Income-tax Act, 1961 and also verify the genuineness of the Trust/Institution.

5. The application has been entered at Sl.No. 96/30 in the Register of Application under section 12-AA(b) of the Income-tax Act, 1961 maintained in this office.

sd/
(Jaspal Singh)
Commissioner of Income tax,
Panchkula

Copy to:

1. The Addl. Commissioner of Income tax, Ambala Range, Ambala.
2. The Income-tax Officer, Ward-1, Ambala.
3. The Applicant.
4. The file.

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4/6/07

[Signature]
(Kanta Kochar)
Income-tax Officer, HQ(Tech),
Panchkula