



**PROCEEDINGS OF THE COMMISSIONER OF INCOMETAX (EXEMPTIONS),
III FLOOR, ANNEXE BLDG, NO.121, MAHATMA GANDHI SALAI, CHENNAI-34**

**Present : R.S.V.S.PAVAN KUMAR, I.R.S
Commissioner of Income Tax (Exemptions)**

**** URNo. AACTK6158K/05/15-16/T-0317**

Dated: 28/12/2015.

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

**"KARUNA TRUST"
KARUNA FARM, KODAIKANAL, DINDIGUL - 624 101.**

Ref : Application in form 10 A filed on 13.07.2015.

ORDER UNDER SECTION 12AA OF THE INCOME TAX ACT 1961.

1. The above ~~Trust/Society/Association/ Company/ others/~~, bearing PAN AACTK6158K was constituted by ~~Trust Deed/Memorandum of Association~~ dated 11/09/2009 registered with ~~Sub-Registrar's Office / Registrar of Societies/Registrar of Companies/others~~ on 11/09/2009.
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/others~~ dated 24/11/2015 duly registered on 04/12/2015
3. The above **Trust** filed an application seeking Registration u/s 12 AA of the Income tax Act, 1961.
4. On going through the objects 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 Sl.No.0317 maintained in this office. The above **Trust** is accordingly registered as a PUBLIC CHARITABLE TRUST u/s 12 AA of the Income Tax Act, 1961 with effect from 01/04/2015.
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 **Commissioner of Income-tax (Exemptions)** or there is a violation of the provisions of Section - 13, the Registration so granted shall be cancelled as provided u/s 12 AA (3) or 12AA(4) 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 Unique Registration No. URNo.AACTK6158K/05/15-16/T-0317. Should be mentioned in all your future correspondence.**



**Sd/-
(R.S.V.S. PAVAN KUMAR, I.R.S)
Commissioner of Income-tax(Exemptions), Chennai.**

Copy to:

1. The Assessee.
2. The ITO(E), Ward Madurai.

//CERTIFIED TRUE COPY//

**(PRASHANT BARATE)
Asst.Commissioner of Income-tax,(H.Qrs)(Exemptions),
Chennai.
F.No.574.**