

**CERTIFICATE U/S. 12AA(1) OF THE INCOME TAX ACT, 1961**

**NAME : Shri Sangameshwara Education and Rural Social Welfare Trust**  
**ADDRESS : Sajjalagudda Branch, Shakthinagar, Near KPC Plant,**  
**Tq. Dist. Raichur – 584 170.**

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The above Trust which is created/established on 06-01-2005 has filed an application for registration u/s. 12AA(1) of the Income tax Act, 1961 in the prescribed form on 30.09.2013. After examining these said application along with documents submitted, **registration u/s. 12AA(1) of the I.T. Act is granted in the status of "Charitable Trust" w.e.f the financial year 2013-14 relevant to the Assessment year 2014-15 onwards, subject to the following conditions:**

The application has been entered at F.No.125/12A/CIT-GLB/2013-14 in the register of applications u/s. 12A(a) of the Income tax Act, 1961 maintained in this office.

The registration u/s. 12AA of the IT Act, 1961 does not automatically exempt the income of the Trust. Also the registration u/s. 12AA of the IT Act, 1961 does not confirm any exemption or deduction u/s 80G of the IT Act, 1961 to the donors. Separate application in prescribed form has to be filed by the Trust before the respective Commissioner of Income tax, who is having jurisdiction, in order to seek benefit u/s. 80G of the IT Act, 1961.

Further, this certificate cannot be used as a basis for claiming non deduction of tax at source in respect of investments etc., relating to the Trust. Separate application in the prescribed forms has to be filed before the Assessing Officer in order to claim non deduction of tax at source.

The Assessing Officer is at liberty to determine the taxability of income of the Trust with reference to Section 11,12 and 13 of the IT Act, 1961 and also to verify the genuineness of the activities of the Trust.

The Trust shall apply for PAN, if not already applied for and quote the PAN in all its communications.

The Trust shall furnish a Return of Income every year within the time limit prescribed under the Act.

**Sd/-**  
**(K.GANESAN)**

Commissioner of Income tax,  
Gulbarga

Copy to:

1. The Deputy Commissioner of Income tax, Circle-1,Raichur.
2. The Joint Commissioner of Income tax, Raichur Range, Raichur.
3. File



**(G.T.SHASHI)**

Income Tax Officer (Tech),  
for Commissioner of Income Tax,  
Gulbarga