

PROCEEDINGS OF THE COMMISSIONER OF INCOME-TAX, VIJAYAWADA
K.AJAY KUMAR, I.R.
COMMISSIONER OF INCOME-TAX, VIJAYAWADA.

F.No.Hqrs I(2)/CIT/VJA/11-12.

Dt.18/10/2012.

Sub: Granting of approval for exemption to an Institution or a fund (referred to u/s 80G(2) & (5) of the IT Act, 1961)- Maranatha Vimukthi Charities, H.No.57-9-9/3, Sanmarga Nilayam, New Postal Colony, patamata, Vijayawada - Reg.

Ref: Application in Form No.10G filed on 21/06/2012 by the said Trust/Assn/Instn.

ORDER U/S 80G(5)(vi) OF THE INCOME-TAX ACT 1961:

The application filed in Form No.10G seeking approval in the above case on 21/06/2012 has been examined and I am satisfied that:

- i) This is a fund/trust as mentioned in clause (iv) of Sub-Section 2 of Sec.80G of the IT Act, 1961.
- ii) The donations made to the said trust/fund/society do qualify for deduction in computing the income of a person who makes the donation i.e in the hands of the donor.

Accordingly, the approval sought for is hereby accorded u/s 80G(5)(vi) of the IT Act, 1961 from the asst. year 2013-14 onwards.

2. The approval shall be subject to all other provisions of the IT Act, 1961 as applicable.

- a) The receipts issued to the donors should bear the number and the date of this order.
- b) The Trust/Society/Institution shall submit the statement of income and expenditure, balance sheet and audit report in Form No.10B for the year ended 31-03-2012 and the subsequent year(s) within the time prescribed u/s 139(1) of the IT Act, before the Assistant Commissioner of IT/Deputy Commissioner of Income-tax having jurisdiction over the case, along with a Certificate signed by all the Trustees/Office bearers to the effect that the Trust/institution did not infringe the provisions of Sec.13(1)(c) of the IT Act from the date of inception
- c) Amendments, if any, proposed to the constitution of the Trust/Society should be intimated to this office for approval.
- d) The society seeking deduction shall fulfill the conditions mentioned in Sub-section 5 of Sec.80G of the IT Act, 1961.

3. The approval granted can be withdrawn at any time if it is found that the activities of the trust/society have violated or departed from the provisions of Sections 11,12, and 13 of the IT Act, 1961.

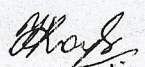
Sd/-

(K.AJAY KUMAR)
Commissioner of Income-tax,
Vijayawada.

To: The President, Maranatha Vimukthi Charities, H.No.57-9-9/3, Sanmarga Nilayam, New Postal Colony, Patamata, Vijayawada- 520010.

Copy to the:

- 1.ACIT, Circle-2(1), Vijayawada.
- 2.Addl.Commissioner of Income-tax, Range-2,Vijayawada.


(K.RAJASEKHAR)
Income Tax Officer (H.Qrs.),
Commissioner of Income Tax,