

OFFICE OF THE COMMISSIONER OF INCOME TAX

OPP. CIVIL HOSPITAL, Dr. B.R.AMBEDKAR ROAD,
BELGAUM-590001.

No.68/12A/CIT/BGM/2011-12

Dated: 10th February, 2012

CERTIFICATE UNDER SECTION 12AA (1)(b)(I) OF THE INCOME TAX ACT, 1961

Name and address of : **MAHESH FOUNDATION,**
the Trust / Institution **Kangralli, Belgaum.**

The above Society has filed its application u/s 12A(a) of the Income Tax Act, 1961 in the prescribed proforma along with other particulars on 20/10/2011. On perusal of the documents and information placed before me, I am satisfied that the objects of the applicant are charitable in nature. Hence Registration is granted w.e.f. **Assessment year 2012-2013**, as provided by Section 12AA(b).

2. The application has been entered at **F.No.68/12A/CIT/BGM/2011-12** in the Register of applications u/s 12AA(I)(b) of the Income Tax Act 1961, maintained in this office.

3. The Registration u/s 12A(a) of the Income Tax Act 1961, does not automatically exempt the income of the Trust. Also the above Registration u/s 12A(a) of the I.T. Act, 1961 does not confer any exemption u/s 80G or make donation to the Institution eligible for deduction u/s 80G of the I.T.Act, 1961. Separate applications with accounts have to be filed before the respective Commissioner of Income Tax who is having jurisdiction to seek benefit u/s 80G of the I.T. Act, 1961.

4. If it is found that the activities of your Trust or Institution are not genuine or are not being carried out in accordance with the objects of the Trust or Institution, this Registration is liable for cancellation in terms of Sec. 12AA(3).



5. The Assessing Officer is at liberty to determine the taxability of Income of the Trust with reference to section 11,12 & 13 of the Income Tax Act, 1961, and also verify the genuineness of the Trust/Institution in future.

6. Consequent to amendment of section 2(15) of the Income Tax Act w.e.f. 01.04.2009, the advancement of any other object of general public utility shall not be a charitable purpose, if it involves the carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration, irrespective of the nature of use or application, or retention, of the income from such activity, subject to conditions prescribed.



Sd/-
(K.K.SINHA)
COMMISSIONER OF INCOME TAX,
BELGAUM.

Copy to: **1. The President,**
MAHESH FOUNDATION,
384/C, Mahesh, Main Road, Kangralli,
BELGAUM - 590 010.

2. The ACIT, Circle-1, Belgaum.

B. Angadi
(ISHWAR B. ANGADI)
Income Tax Officer (Tech)
for Commissioner of Income Tax,
Belgaum