

Speed proof -



PROCEEDINGS OF THE COMMISSIONER OF INCOME TAX, KOCHI

1. File No. CIT/CHN/T/12A/71/2009-10.
2. Name and address : Dil Se.
: V B. Royal, C-12, 49,
: Edappally PO, Ernakulam-682024.
3. Date of submission
of Application u/s.12A : 04/03/2010
4. Date of Order : 27-09-2010.

ORDER UNDER SECTION 12AA OF THE I.T.ACT, 1961.

Dil Se. an institution constituted by a deed dated 05.03.2009 and registered under the Sub Registry Office, Maradu, Ernakulam District on 05.03.2009, has filed an application on 04.03.2010 for registration U/s.12A of the Income Tax Act, 1961, in the prescribed form.

2. The Trust/ Institution is registered U/s.12AA (1)(b)(i) of the I.T.Act w.e.f. the previous year relevant to the Assessment Year 2010-11 and its name is entered at CIT/CHN/T/12A/71/2009-10 in the register of application under section 12A maintained in this office, as a **Charitable Trust.**

3. The registration u/s.12AA(1)(b)(i) of the Income Tax Act, 1961 does not automatically exempt the income of the Trust/Institution. The question of taxability of the income of the Trust/Institution shall be examined and decided upon by the Assessing Officer at the time of assessment based on the conduct of the activities, compliance with various statutory and other requirements, etc., as referred to in Sections 2(15), 11, 12 & 13 of the Income Tax Act, 1961, without prejudice to the fact of granting merely in principle registration by this order.



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4. This Certificate is not a finding regarding the charitable/religious nature of the Trust/ Institution and is only to the effect that the applicant's name has been entered in the register maintained in this office.

5. With effect from the Assessment Year 2009-10, the advancement of any object of general public utility other than relief of the poor, education and medical relief as defined in section 2(15) of the I.T. Act 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.

6. Amendments to the Deed/Memorandum, Rules and Regulations, if any, of the Trust/ Institution shall be made only with the prior approval of the Commissioner of Income Tax, Cochin.

Sd/-

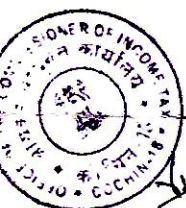
(G S KURUP)

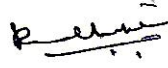
Commissioner of Income Tax-I,
Kochi.

To

✓ Dil Se,
V.B. Royal, C-12, 49,
Edappally PO, Ernakulam-682024

Copy to: 1. The DDIT(Exmn.), Range-4, Kochi.
2. The Addl.CIT, Range 4, Ernakulam.




(R. Radhakrishnan)

Income Tax Officer (Tech),

For Commissioner of Income Tax, Kochi - I.