



OFFICE OF THE COMMISSIONER OF INCOME-TAX(EXEMPTIONS),
3RD FLOOR, C.R.BUILDINGS, QUEENS Road, Bengaluru-01.

File No. CIT(E)/AAFAS8865B/DC(Hq.)/2014-15

Date:07-01-2015

PROCEEDINGS OF COMMISSIONER OF INCOMETAX (EXEMPTIONS), BENGALURU

SRI K.KRISHNA RAO
COMMISSIONER OF INCOME TAX (EXEMPTIONS),
BENGALURU.

Sub: Corrigendum to certificates issued U/s.12AA & 80-G of I.T.Act, 1961 in the case of **Shruti Samskruthi Samsthe**, No.1-6-98/A, Ambabhavani Street,Station Area, Raichur 584 101-reg.

CORRIGENDUM

The applicant i.e., institution was granted 12AA & 80-G certificates on 14-07-2014. A typographical error occurred while issuing the certificates. Instead of **SHRUTI SAMSKRUTI SAMSHE**, SHRUTI SAMSKRUTI SOCIETY was mentioned. Now the applicant institution, vide their letter dated 11-12-2014, has sought the corrections in the certificates.

As this is a typographical error, and after verifying the details and the PAN card the following corrigendum is issued:-

Sl.No.	Certificate date and section	Name as per certificate	Name to be read as
1	12AA(1) dated 14-7-2014	Shruthi Samskruti Society	Shruti Samskruti Samsthe
2	80-G(5)(vi) dated 14-7-2014	Shruthi Samskruti Society	Shruti Samskruti Samsthe

Sd/-

(K KRISHNA RAO)
Commissioner of Income Tax (Exemption),
Bengaluru.

To

✓ **Shruti Samskruthi Samsthe**, No.1-6-98/A, Ambabhavani
Street,Station Area, Raichur 584 101

Copy to the Assessing Officer.

Selt-attested.
D. Nagaraj



A.V. Shahapur

(A.V.SHAHAPUR)
Deputy Commissioner of Income tax (Hq.),
For Commissioner of Income Tax (Exemptions),
Bengaluru.



OFFICE OF THE COMMISSIONER OF INCOME TAX,
AAYAKAR BHAVAN, SEDAM ROAD, GULBARGA - 585 105.

F.No. 10/12A/CIT-GLB/2014-15
PAN: **AAFAS 8865B**

Dated: 14.7.2014

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

NAME : Srushti Samskruthika Society,
ADDRESS : 2-23, Ashapur Village, Raichur.

The above Society which is created/established on 25.06.2004 has filed an application for registration u/s. 12AA(1) of the Income tax Act, 1961 in the prescribed form on 20.02.2014. After examining these and application along with documents submitted, registration u/s. 12AA(1) of the I.T. Act is granted in the status of "Charitable Society" 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.10/12A/CIT-GLB/2014-15 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 Society. 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 Society 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 Society. 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 Society with reference to Section 11,12 and 13 of the IT Act, 1961 and also to verify the genuineness of the activities of the Society.

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

The Society 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 Asst. Commissioner of Income tax, Circle-1, Raichur.
 2. The Addl Commissioner of Income tax, Raichur Range, Raichur.
 3. File

Self-attested.
D. Naigunj



(G.T.SHASHI)

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



OFFICE OF THE COMMISSIONER OF INCOME TAX
AYAKAR BHAVAN SEDAM ROAD, GULBARGA - 585105.

F.No.10/80G/CIT-GLB/2014-15

Date: 14.07.2014

PAN: AAFAS 8865B

APPROVAL UNDER SECTION 80G(5)(vi) OF THE INCOME TAX ACT, 1961

**NAME : Srushti Samskruthika Society,
ADDRESS : 2-23, Ashapur Village, Raichur.**

On verification of the application filed on 20.02.2014 by the above applicant and other details and documents submitted, it is seen that the Society been Registered under section 12A of the Income tax Act, 1961 vide Registration No. 09/12A/CIT-GLB/2014-15 dated 14-07-2014 and the applicant satisfied the conditions referred to in section 80G(5)(i) to (v) of the Income tax Act, 1961. In view of the above, approval is granted u/s. 80G(5) of the Income tax Act, 1961 with effect from the financial year 2013-14 relevant to the Assessment Year 2014-15 onwards, subject to the following conditions:

1. The donations made to the above Society are deductible under section 80G(2)(a)(iv) read with section 80G(5)(vi) of the Income tax Act, 1961 in the hands of the Members subject to the limits prescribed therein.
2. The grant of approval is further subject to the following conditions:
 - i) The Society shall forfeit this benefit provided under the law, if any of the conditions stated herein is not complied with or in any way violated.
 - ii) The Society shall maintain its accounts regularly and also get them audited in accordance with section 80G(5)(iv) read with section 12A(b) and 12A(c) and submit the same along with the return of income before the Assessing Officer within the due date as per the requirements of section 139(1) read with section 139(4A) of the Income tax Act, 1961.
 - iii) The Society must issue serially numbered and dated receipts to the Members for the donations (voluntary contributions) received, duly signed by any one of the Members or their authorized persons. Such receipt shall bear the PAN number of the Society number and date of this order and the period of its validity. The name and address of the donor must also be clearly mentioned on the receipt.
 - iv) This approval to the Society shall apply to the donations received only if the Society is established in India for charitable purposes and fulfills the conditions laid down in section 80G(5)(i), (ii), (iii), (iv) & (v), 80G(5A), 80G(5B) and 80G(5C) of the Income tax Act.
 - v) The Society should not issue receipts allowing any benefit under this section to any person if the amount so received is in lieu of any goods, benefit or services rendered directly or indirectly by the Society to such person.
 - vi) It is advised that the Society prominently displays its name & address, and 80G recognition certificate number at the place where its charitable activities are carried on. If there is any change in the address, the same should be intimated to the undersigned as well as to the Assessing Officer.

Sd/-
(K.GANESAN)
Commissioner of Income tax,
Gulbarga

- Copy to:
1. The Asst. Commissioner of Income tax, Circle-1, Raichur.
 2. The Addl Commissioner of Income tax, Raichur Range, Raichur.
 3. File

*Self-attested
D. Naigumaraj*



(Signature)
(G.T.SHASHI)
Income Tax Officer (Tech)
or Commissioner of Income Tax
Gulbarga