

Office of the
Director of Income Tax (Exem.),
7th Floor, Mayur Bhawan,
Connaught Place,
New Delhi.

Dated: 9.5.94

Subject: Registration u/s. 12A(a) of Income
Tax Act, 1961.

Sale Ch. B-5/97, Safdarjung Enclave
New Delhi.

has applied for registration u/s. 12A(a) of the Income-tax Act, 1961 within the period of one year prescribed in that section. The application is on prescribed form (No. 10A) and has been made in the prescribed manner (as laid down in Rule 17A of Income-tax Rules). These being the only requirements for registration u/s. 12A(a), the Trust/Society/Institution is registered at No. 108/94-95 dated 23.5.94 w.e.f. 26-10-92.

The issue as to whether the Trust/Society/Institution satisfies any of the requirements of section 11, 12, 12A(b) of Income-tax Act, 1961 has not been examined before registration. This issue shall be required to be looked into by the Assessing Officer during assessment proceedings.



SN
Asstt. Director of Income Tax
Income Tax (Exemptions) (Hrs.)
(Exemptions) Mayur Bhawan
New Delhi.

Copy forwarded to the Assessing Officer, Spl. Range/

The () New Delhi together with copy of the application of the Trust/Society/Institution in Form No. 10A and its enclosures. He may take the name of the Trust/Society/Institution on GIR and also have a Permanent Account Number allotted to the assessee in due course. Notices u/s. 139/148 calling for returns of income should be issued wherever necessary.



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(Exemptions) Mayur Bhawan
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