



Government of India
Ministry of Finance: Department of Revenue
Office of the Commissioner of Income-tax
Central Revenue Building, Civil Lines, Raipur (C.G.)

F.No. CIT/RPR/Tech/u/s 12A/9/2014-15

Dated: 09.05.2014

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

1. **Helps and Helps Samiti, Plot No.127. H.No.42/1293, Rajendra Nagar, Raipur. (C.G.)** filed an application for Registration under 12A(1)(a) of the Income Tax Act, 1961, in the prescribed form on 09-12-2013. The said application has been entered at Sl. No 36/2013-14 and BF as 9/2014-15 in the Register of Applications U/s 12AA(1)(b) of the IT Act, 1961 as maintained in this office.
2. The Applicant Society has been registered on 27.11.2009 as a Society. It has filed its copies of bye-laws.
3. The applicant is engaged in charitable activity such as providing education, employment and relief to the poor. It is granted registration u/s 12AA of the Act, only with effect from 01.04.2014.
4. The registration thus granted u/s 12AA(1)(b) of the Act does not automatically exempt the income of the Society /Institution. The issue of taxability of its income shall be examined and decided upon by the Assessing Officer each year based upon the conduct of activities, compliance with the statutory and other requirements without prejudice to the fact of granting of this registration. Also, if applicant society is transferred or dissolved, its registration u/s 12AA shall automatically be withdrawn.
5. The registration thus granted does not also confer any exemption under section 80G of the Act to make any donation to the Institution/Society eligible for deduction under section 80G of the Act. Separate application with accounts has to be filed before the concerned Commissioner of Income-tax, having jurisdiction over the Assessing Officer(s) to claim exemption U/s 80G of the IT Act.
6. This certificate cannot be used as a basis for claiming non-deduction of tax at source in respect of investments etc., of the Society/Institution. Separate application(s) in prescribed form(s) are to be filed before the Assessing Officer(s) for this purpose.
7. The Society/Institution shall furnish the Return of Income every year within the time-limit prescribed under the IT Act 1961.
8. The Society/Institution shall quote the PAN as **AAAAH9691P** in all its communications.
9. The Assessing Officer is at liberty to determine the income of the Society with reference to Section 11,12 and 13 of the Act, 1961 and also verify the genuineness of the Trust/Institution.
10. The Society/Institution should not amend or alter the clauses of the Society Deed/Memorandum which involve the transfer of assets, change of objectives and merger of the Trust/Institution partly or fully with other such entities, without prior approval of the Commissioner of Income-tax.

Sd/-
(Rajeev Varshney)

Commissioner of Income-Tax, Raipur

Copy to the:-

1. The applicant.
2. The Addl. Commissioner of Income-tax, Range-I, Raipur.
3. The Dy. Commissioner of Income-tax-1(1), Raipur

[Signature]
Income-tax Officer (Tech)

For, Commissioner of Income-tax, Raipur