

PROCEEDINGS OF THE INCOMETAX COMMISSIONER OF INCOMETAX-1, VISAKHAPATNAM.  
SHRI I SURESH BABU, IRS.,  
COMMISSIONER OF INCOMETAX-1  
VISAKHAPATNAM.

F.No.Tech-III(68)/CIT-1/VSP/2010-11

Dt. 01-06-2011.

Sub: Granting of an approval or for continuance thereof to an Institution  
or a fund ( referred to u/s80G(2)&(5) of the I.T.Act.1961)-Reg.  
Ref: The application in Form No. 10G filed by D SARADA TRUST, B-25, LIC APARTMENTS,  
H.B.COLONY POST, VISAKHAPATAM – 530 003.

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APPROVAL U/S 80G(5)&(vi) OF THE INCOME TAX ACT, 1961.

The application filed in Form No. 10G seeking approval in the above case on 31-03-2011 has been examined and I am satisfied that:

- (vii) This is a fund/trust as mentioned in clause (vi) of sub-section 2 of Sec.80G of the I.T.Act,1961.  
(viii) The donations made to the said trust/fund/society do qualify for deduction in computing the income of a person who makes the donation i.e. in the hands of the donor.

Accordingly the approval sought for is hereby accorded u/s 80G(5)(vi) of the I.T.Act.1961.

2. The approval shall have effect from 01.04.2011 onwards subject to all other provisions of the I.T.Act. 1961 as applicable and the following conditions:-

- i) The receipts issued to the donors should bear the number and the date of this order and the period of validity.
- ii) The fund or institution shall submit the statement of income and expenditure and other financial statements for the year ended on 31.03.2009 and subsequent year(s) within the prescribed time before the prescribed authority.
- iii) The fund or institution shall maintain the books of account regularly and also get them audited as required under Clause (b) of Subsection (1) of Section 12A of the I.T.Act.
- iv) The fund or institution shall file the Return of Income regularly as stipulated under Section 139(1) read with section 139(4A).
- v) No change in Deed of the Trust/Society/Association/Company shall be effected without due procedure of law i.e. by the order of the jurisdictional High Court and its intimation shall be given immediately to this office.
- vi) The fund or institution shall maintain separate books of account in respect of business activity as stipulated in the provision to Clause (i) of Sub-section (5) of Section 80G. The donations received should not be used directly or indirectly for the purpose of business.
- vii) No Expenditure should be incurred which is a religious nature in any previous year in excess of five percent of its Total Income of the previous year.
- viii) Charitable purpose does not include any purpose the whole or substantially the whole of which is of a religious nature.
- ix) No deduction under Section 80G shall be allowed in respect of any donation unless such donation is of a sum of money.
- x) The fund or institution shall not violate the provisions of Section 13.


The fund or institution seeking exemption shall fulfil the conditions specified in Sub-Section (5) of section 80G of I.T. Act,1961.

S/-  
(I.SURESH BABU)  
Commissioner of Incometax-1,  
Visakhapatnam.

Copy to

D SARADA TRUST,  
B-25, LIC APARTMENTS,  
H.B.COLONY POST,  
VISAKHAPATAM – 530 003.

2. The Addl.Commissioner of Incometax, Range-3, Visakhapatnam.
3. The Incometax Officer, Ward-3(2), Visakhapatnam.

  
( K.V.SATYANARAYANA RAO )  
Incometax officer(Hqrs)  
O/o the Commissioner of Incometax-1  
Visakhapatnam



PROCEEDINGS OF THE COMMISSIONER OF INCOMETAX, VISAKHAPATNAM

Sri S.S.MISHRA, I.R.S.,  
Commissioner of Incometax, Visakhapatnam.

F.No.Tech.III/25/CIT-1/VSP/07-08

Dated : 19/11/2007

ORDER:

Sub: Registration u/s 12 AA of the Income-tax Act, 1961 - Regarding.  
Ref: Assessee's application Form No.10A dated 29/05/2007.

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\*M/S D.SARADA TRUST, 28-6-8, NPR BHAVAN,, NEAR JAGADAMBA JUNCTION, VISAKHAPATNAM-530020., as constituted by the Trust Deed/Memorandum of Association dated 27/03/2006 has filed an application in Form No.10A on 29/05/2007 seeking registration u/s 12AA of the Incometax Act, 1961 which was out of time and the reasons for delay in filing the application, were explained by the assessee and the same are found to be satisfactory/~~within the stipulated time limit.~~ Registration u/s 12AA of the Incometax Act, 1961 is granted with effect from 1- 4- /2007.

2. The application has been entered at No. 116 /2007-08 in the Register of application u/s 12A(a) maintained in this office. Granting of Registration u/s 12AA does not confer any benefits of exemption of tax under sections 10 & 11, which will be independently decided by the ASST COMMISSIONER OF INCOMETAX,CIRI(1).

3. It is brought to the notice of the trustees, that the Incometax Act has been amended w.e.f. 1-10-2004, if it came to the notice of the Department that the trust is not carrying out the activities in accordance with the objects as mentioned in the Trust Deed or violating the rules and regulations, the undersigned is empowered to cancel the registration granted to the trust by giving an opportunity.

Sd/-  
(S.S.MISHRA)

Commissioner of Incometax  
Visakhapatnam

Copy To

M/S D.SARADA TRUST, ,  
28-6-8, NPR BHAVAN,, NEAR JAGADAMBA JUNCTION,,  
VISAKHAPATNAM-530020..

Copy to the

1. JT./ ADDL. COMMISSIONER OF INCOMETAX, RANGE-1. VISAKHAPATNAM.
2. ASST COMMISSIONER OF INCOMETAX,CIRI(1)

*R.Simhachalam*  
R.SIMHACHALAM  
Income Tax Officer (H.Qrs)  
O/o. Comm. of Income Tax-1  
Visakhapatnam



PROCEEDINGS OF THE COMMISSIONER OF INCOMETAX-1, VISAKHAPATNAM

Sri M. Narasimhappa, I.R.S.,  
Commissioner of Incometax-1, Visakhapatnam.

F.No.Tech.III/107/CIT-1/VSP/2004-05

Dated : 27/02/2006

ORDER:

Sub: Registration u/s 12 AA of the Income-tax Act, 1961 - Regarding.  
Ref: Assessee's application Form No.10A dated 25/02/2005.

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"M/S GIRIJANA VIKAS SWATCHANDA SEVA SAMSTHA", 1-75,, GUEDEM KOTHA VEEDHI POST & MANDAL VISAKHAPATNAM DT - 531 133, as constituted by the Trust Deed/Memorandum of Association dated 23/08/2001 has filed an application in Form No.10A on 25/02/2005 seeking registration u/s 12AA of the Incometax Act, 1961 which was out of time and the reasons for delay in filing the application, were explained by the assessee and the same are found to be satisfactory/~~within the stipulated time limit.~~ Registration u/s 12AA of the Incometax Act, 1961 is granted with effect from 23/08/2001. i.e., date of creation of the Trust/~~from the date of application for registration u/s 12AA.~~

2. The application has been entered at No. 75 /2005-06 in the Register of application u/s 12A(a) maintained in this office. Granting of Registration u/s 12AA does not confer any benefits of exemption of tax under sections 10 & 11, which will be independently decided by the ASST COMMISSIONER OF INCOMETAX, CIR5(1), Visakhapatnam.

3. It is brought to the notice of the trustees, that the Incometax Act has been amended w.e.f. 1-10-2004, if it came to the notice of the Department that the trust is not carrying out the activities in accordance with the objects as mentioned in the Trust Deed or violating the rules and regulations, the undersigned is empowered to cancel the registration granted to the trust by giving an opportunity.


Sd/-  
( M. Narasimhappa )  
Commissioner of Incometax-I  
Visakhapatnam.

Copy To

M/S GIRIJANA VIKAS SWATCHANDA SEVA SAMSTHA,  
1-75,, GUEDEM KOTHA VEEDHI POST & MANDAL,  
VISAKHAPATNAM DT - 531 133.

Copy to the

1. ADDL./JOINT COMMISSIONER OF INCOMETAX, RANGE-5, VSP.
2. ASST COMMISSIONER OF INCOMETAX, CIR5(1), Visakhapatnam.

  
BH. SATYANARAYANA  
Income Tax Officer (H.Qrs)  
C/o. Commissioner of Income Tax-I  
Visakhapatnam



PROCEEDINGS OF THE COMMISSIONER OF INCOMETAX-1, VISAKHAPATNAM

Sri M. Narasimhappa, I.R.S.,  
Commissioner of Incometax-1, Visakhapatnam.

F.No.Tech.III/107/CIT-1/VSP/2004-05

Dated : 27/02/2006

**ORDER:**

Sub: Registration u/s 12 AA of the Income-tax Act, 1961 - Regarding.  
Ref: Assessee's application Form No.10A dated 25/02/2005.

-oOo-

"M/S GIRIJANA VIKAS SWATCHANDA SEVA SAMSTHA", 1-75,, GUEM KOTHA VEEDHI POST & MANDAL VISAKHAPATNAM DT - 531 133, as constituted by the Trust Deed/Memorandum of Association dated 23/08/2001 has filed an application in Form No.10A on 25/02/2005 seeking registration u/s 12AA of the Incometax Act, 1961 which was out of time and the reasons for delay in filing the application, were explained by the assessee and the same are found to be satisfactory/~~within the stipulated time limit~~. Registration u/s 12AA of the Incometax Act, 1961 is granted with effect from 23/08/2001. i.e., date of creation of the Trust/~~from the date of application for registration u/s 12AA.~~

2. The application has been entered at No. 75 /2005-06 in the Register of application u/s 12A(a) maintained in this office. Granting of Registration u/s 12AA does not confer any benefits of exemption of tax under sections 10 & 11, which will be independently decided by the ASST COMMISSIONER OF INCOMETAX, CIR5(1), Visakhapatnam.

3. It is brought to the notice of the trustees, that the Incometax Act has been amended w.e.f. 1-10-2004, if it came to the notice of the Department that the trust is not carrying out the activities in accordance with the objects as mentioned in the Trust Deed or violating the rules and regulations, the undersigned is empowered to cancel the registration granted to the trust by giving an opportunity.

Sd/- - - -

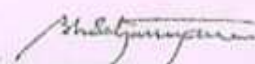
( M. Narasimhappa )  
Commissioner of Incometax-I  
Visakhapatnam.

Copy To

M/S GIRIJANA VIKAS SWATCHANDA SEVA SAMSTHA,  
1-75,, GUEM KOTHA VEEDHI POST & MANDAL,  
VISAKHAPATNAM DT - 531 133.

Copy to the

1. ADDL./JOINT COMMISSIONER OF INCOMETAX, RANGE-5, VSP.
2. ASST COMMISSIONER OF INCOMETAX, CIR5(1), Visakhapatnam.

  
B.H. SATYANARAYANA  
Income Tax Officer (H.Qrs)  
Off. Commissioner of Income Tax-I  
Visakhapatnam



PROCEEDINGS OF THE COMMISSIONER OF INCOMETAX-1,  
VISAKHAPATNAM  
Sri S.S. MISHRA, I.T.S.,  
Commissioner of Incometax-1, Visakhapatnam.

F.No. Tech.III/22/CIT-1/VSP/09-10.

Dated 15.10.09.

Sub : Renewal of exemption u/s.80G(5)(vi) of I.T. Act, 1961 -  
M/s. D SARADA TRUST, B-25, LIC APARTMENTS, HB COLONY  
POST, VISAKHAPATNAM-530 022, case of - Regarding.  
Ref : Assessee's application filed on 15.10.09.

Certificate granted by proceedings of Commissioner of Incometax  
Visakhapatnam in F.No.Tech./III/25/CIT-1/VSP/07-08, dated 19.11.07, entitling the  
donations made to M/s. D SARADA TRUST, B-25, LIC APARTMENTS, HB COLONY  
VISAKHAPATNAM-530 022, to qualify for exemption u/s.80G(5)(vi) of the Income tax Act  
1961 is hereby renewed under the aforesaid section for a further period from 01.04.2009  
31.03.2011, subject to the following conditions:

1. The applicant will submit statements of Income and Expenditure for the year ended on subsequent year within 3 months of the close of the relevant years to the ITO, WARD-3(2), Visakhapatnam.
2. Amendments, if any proposed to the constitution will be intimated to this office for approval.
3. Receipts issued to the donors should bear the number, date and the period of validity of this certificate.
4. Subsequent requests for renewals should be made through the above DC/AC within one month from the end of the accounting year of the institution with statements of income and expenditure account and balance sheet and a certificate signed by all the trustees, office bearers to the effect that the institution/ trust did not infringe the provisions of section 13(1) from the date of inception to till date.

Sd/-  
(S.S. Mishra )  
Commissioner of Incometax-1  
Visakhapatnam.

To:

M/s. D SARADA TRUST,  
B-25, LIC APARTMENTS,  
HB COLONY, VISAKHAPATNAM-530 022

Copy to :

1. The ITO, WARD-3(2), Visakhapatnam.

He/She should scrutinise the accounts when submitted with reference to Board's Instruction no.38(F.No.20/3/69-II(A1)) dated 18-04-1969. He/She should forward any renewal applications with the report in the Check list through Addl CIT within a fortnight of the receipt of the same.

2. The Addl.CIT, Range-3, Visakhapatnam.

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