

The file.

**OFFICE OF THE COMMISSIONER OF INCOME-TAX,  
CENTRAL REVENUE BUILDING, NAVANAGAR, HUBLI - 580 025.**

F.No.118/783/CIT-HBL/2009-10

Date : **30.07.2009.**

**CERTIFICATE UNDER SECTION 12AA OF THE INCOME TAX ACT 1961.**

**Name : INSTITUTE FOR RURAL DEVELOPMENT (IRD),**  
**Address : H.No.-51G, Narendra, Dist. Dharwad.**

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The above institution / Trust is constituted by the Trust Deed/Memorandum of Association dated 02.09.2000. It has filed the application for Registration U/s 12A(a) of the Income Tax Act 1961 in the prescribed Form No. 10A on 22.12.2008 and registration is granted with effect from 22.12.2008.

**01.** The application has been entered at F.No.783.CIT-HBL/2009-10, in the Register of Application U/s 12A(a) of the Income tax Act 1961, maintained in this office.

**02** .The Registration u/s 12A(a) of the Income Tax Act 1961, does not automatically exempt the Income of the Trust / Institution. The Registration u/s 12A(a) of the I.T.Act 1961, does not confer any exemption or deduction u/s 80G of the I.T.Act 1961 to the donors. Separate application in prescribed form has to be filed by the institution before the respective Commissioner of Income Tax, who is having jurisdiction, in order to seek benefit u/s 80G of the Income tax Act 1961

**03.** This office cannot be used as a basis for claiming non/deduction of tax at source in respect of investments etc. Relating to the trust / institution. Separate applications in prescribed forms have to be filed before the assessing Officer in order to claim non/deduction of tax at source.

**04.** The Assessing Officer is at liberty to determine the taxability of income of the trust /institution with reference to section 11, 12 and 13 of the Income Tax Act 1961 and also to verify the genuineness of the activities of the trust / Institution.



Sd/-

**(K.K.MISRA)**

Commissioner of Income-tax, Hubli.

**To**

The Trust,

**Copy to :**

The DCIT, C-3(1), Hubli.

The Addl. CIT, R-3, Hubli.

The file.

(Y.M.NAVALGUND)

Income-tax officer (Tech)

For Commissioner of Income-tax, Hubli

**OFFICE OF THE COMMISSIONER OF INCOME-TAX,  
CENTRAL REVENUE BUILDING, NAVANAGAR, HUBLI - 580 025.**

F.No.118/783/CIT-HBL/2009-10

Date: **30.07.2009.**

To,  
The President  
INSTITUTE FOR RURAL DEVELOPMENT (IRD)  
Narendra, Dharwad  
Sir,

Sub : Recognition U/s 80G of the I T Act, 1961- reg.-

Ref : You application filed on 22.12.2009

\* \* \* \*

With reference to your application cited above for recognition U/s 80G of the I T Act, 1961, this is to inform you that recognition U/s 80G of the Income-tax Act, 1961 is granted to:

**INSTITUTE FOR RURAL DEVELOPMENT (IRD)  
Narendra, Dharwad**

and that the donations made to the above Institution / Trust are exempt U/s 80G of the I T Act, 1961, in the hands of the donors subject to the limits prescribed therein.

6. THE RECOGNITION U/S.80G OF THE INCOME-TAX ACT, 1961, GRANTED IS VALID FROM 22.12.2009 TO 31.03.2010 ONLY.

Yours faithfully,

Sd/-

**(K.K.MISRA)**

Commissioner of Income-tax, Hubli.

Note: 1.Receipts issued to the donors should bear the no and date of this order and also the period of its validity

2. Statements of accounts ,receipts and payments a/cs Income & Expenditure a/sc and Balance Sheet and return of income should be submitted annually to the jurisdictional AO

3. If further recognition is sought an application in Form no.10G in triplicate has to be made to this office before expiry of the above period mentioned in this certificate along with following details

- (i) Note on activities.
- (ii) Acknowledgement copy of latest return filed .
- (iii) Certificate u/s 13(1)© signed by all trustees/ Managing Committee members.
- (iv) Copy of old 80G and 12AA registration certificate.
- (v) Audited copy of accounts for the last three years.
- (vi) If you have purchased and sold any property during the last three years, copy of purchase and sale deed.
- (vii) Details of business activities if any.  
Name and address of trustees/ managing Committee members.  
Details of donation given by the trust and also received by the trust
- (viii) Certified copy of original trust deed/Memorandum of Association and By-Laws.
- (ix) Certified copy of the certificate of registration issued by the Registrar of Societies/Registrar/Charity Commissioner.

4. Recognition would be granted subject to verification of activities carried on by the trust/Society.

5. This certificate of exemption is given for the benefit of donors and is in force till the date of expiry( Para 3) or till the date of cancellation whichever is earlier.

6. This certificate does not confer any right on the trust/Institution/Society to claim exemption from the Income-tax in its assessments. The Assessing officer will examine whether the assessee is carrying out the objects the its activities in the relevant previous year and also the conditions laid down by section 11,12,12A(a)(b),and 13 of the IT Act 1961, as amended from the time to time are satisfied and the activities of the assessee are charitable within the meaning of Sec.2(15) of the Income-tax Act 1961.

( Y.M.NAVALGUND)

Income-tax officer (Tech)

For Commissioner of Income-tax ,Hubli

Copy to:

01. The JCIT, Range-3, Hubli
02. The DCIT C-3(1), Hubli
03. The File

