GOVERNMENT OF INDIA
OFFICE OF THE COMMISSIONER OF INCOMETAX(EXEMPTIONS)
C R BUILDING, I S PRESS ROAD, KOCHI - 682018

PROCEEDINGS OF THE COMMISSIONER OF INCOME TAX (EXEMPTIONS), KOCHI.
(PRESENT: SHRI P SELVAGANESH,IRS)

File No.	CIT(E)/CHN/12A/24/2014-15
Name of the assessee	Peringottukara Association UAE Chapter,Thrissur
Date of filing the Application	03.07.2014
Date of Order	12.01.2015

ORDER UNDER SECTION 12AA OF THE INCOME TAX ACT, 1961

Peringatukara Association UAE Chapter, Peringottukara P O, Thrissur -680565 a society registered with the Registrar of Societies, Trivandrum, under Registration No. R-241/09 dated 27.05.2009, has filed an application on 03-07-2014 for registration under section 12A of the Income Tax Act, 1961 in the prescribed form.

2. The Trust/ Institution is registered U/s.12AA (1)(b)(i) of the Income Tax Act w.e.f. the previous year relevant to the **Assessment Year 2015-16** and its name is entered at CIT(E)/CHN/12A/24/2014-15 in the register of application under section 12AA maintained in this office, as a **Public Charitable Society. The unique registration No. allotted against the name of the society is AABAP5373P/09/14-15/S-0016**

3. The registration u/s.12AA (1)(b)(i) of the Income Tax Act, 1961 does not automatically exempt the income of the Trust/Institution. The question of taxability of the income of the Trust/Institution shall be examined and decided upon by the Assessing Officer at the time of assessment based on the conduct of the activities, compliance with various statutory and other requirements, etc., as referred to in Sections 2(15), 11, 12 & 13 of the Income Tax Act, 1961, without prejudice to the fact of granting merely in principle registration by this order.

4. This Certificate is not a finding regarding the charitable/religious nature of the Trust/ Institution and is only to the effect that the applicant's name has been entered in the register maintained in this office.

5. With effect from the Assessment Year 2009-10, the advancement of any object of general public utility other than relief of the poor, education and medical relief as defined in section 2(15) of the Income Tax Act shall not be a charitable purpose, if it involves the carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration, irrespective of the nature of use or application, or retention, of the income from such activity.

6. Amendments to the Deed/Memorandum, Rules and Regulations, if any, of the Trust/ Institution shall be made only with the prior approval of the Commissioner of Income Tax(Exemptions), Kochi or any other prescribed authority under the Income Tax Act,1961

7. The registration may be withdrawn on violation of any of the stipulations laid down in the Income Tax Act, 1961.

8. The SOCIETY/TRUST shall regularly file its Income Tax Return.

Sd/-
(P SELVAGANESH)
Commissioner of Income Tax (Exemptions), Kochi

Copy to:-
1. The Joint Commissioner of Income Tax (Exemptions), Kochi.
2. The Income Tax Officer (Exemptions), Thrissur

To

The Chief Executive Officer
Peringottukara Association UAE Chapter
Reg. No. R-241/09, Peringottukara P O
THRISSUR - 680565

Office of the Commissioner of Income Tax (Exemptions) Kochi

(N. L. Meena)
Income Tax Officer (HQ)(Exemptions)
For Commissioner of Income Tax (Exemptions), Kochi