



Government of India  
OFFICE OF THE COMMISSIONER OF INCOME TAX  
Aayakar Bhawan, Ainthapali, Sambalpur.

PROCEEDINGS OF THE COMMISSIONER OF INCOME TAX, SAMBALPUR  
SRI K. AJAY KUMAR, IRS  
COMMISSIONER OF INCOME TAX.

No. CIT/SBP/Tech./12A/2014-15/ 501

Dated, Sambalpur the 30<sup>th</sup> April, 2014.

**ORDER U/S.12AA(1) (b)(i) OF THE INCOME TAX ACT, 1961.**

The assessee trust 'BAL GOPAL SEVA NIKETAN' filed an application requesting for registration u/s.12A and exemption u/s.80G of the Act on 24.02.2014.

The assessee was required to furnish certain clarifications by this office letter dtd.03.03.2014. In response to the same, Shri Hemant Kumar Mund, Secretary of the trust appeared and explained the details of activities of the trust and furnished copies of few documents. After perusal of the same registration u/s.12A is granted subject to the following conditions –

- 1) This grant, which is issued herewith, shall be valid (w.e.f. 01.04.2013) which would be valid till it is withdrawn subject to the following conditions:
  - i. Receipts issued to the donors should bear the number and date of this order and state that this certificate is valid w.e.f. 01.04.2013.
  - ii. Regular return of income should be filed before the Assessing Officer in time under intimation to this office.
  - iii. The amendments, if any, made to the Trust Deed/Bye-laws should be intimated to this office immediately.
  - iv. The trust is required to amend its Bye-Laws with stating that in case of dissolution of the trust the assets of the trust will be transferred to a trust / society having similar nature of charitable activities.
- 2) If any discrepancy will be found between the objects of the trust and activities of the trust then the registration granted u/s.12A of the I.T. Act, 1961 will be withdrawn without intimating the assessee trust.

However, the above grant of registration u/s.12A of the I.T. Act, 1961 does not *ipso-facto* entitle the trust to the benefit of exemption U/s.80-G of the I.T.Act.1961.

Sd/-  
( K. AJAY KUMAR, IRS )  
Commissioner of Income Tax  
Sambalpur.


To

The Managing Trustee,  
BAL GOPAL SEVA NIKETAN,  
At- Kantabanji, Po- Paramanandapur, Dist- Kalahandi-766001.

Memo No. CIT/SBP/Tech./12A/2013-14/

Dated, Sambalpur the 30<sup>th</sup> April, 2014.

- Copy to -
- 1) The Joint Commissioner of Income Tax, Range-2, Sambalpur for information.
  - 2) The Asst. Commissioner of Income Tax, Circle-2(1), Sambalpur for information.

  
(B.K. Naik)  
Income Tax Officer (Tech.)  
O/o the CIT, Sambalpur.