



PROCEEDINGS OF THE COMMISSIONER OF INCOMETAX (EXEMPTIONS),
III FLOOR, ANNEXE BLDG, NO.121, MAHATMA GANDHI SALAI, CHENNAI-34

Present : G.M.DOSS, I.R.S
Commissioner of Income Tax (Exemptions)

** URNo. AABTH6453M/05/17-18/T-1542

Dated:31/01/2018

Sub: Registration u/s. 12AA of the Income tax Act 1961 - in the case of

"Help Foundation (India)"

3rd Floor, Kan Business Centre, # 3/D, Mount Poonamallee High Road, Kattupakkam, Chennai – 600 056.

Ref : Application in form 10 A filed on 18/07/2017

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

1. The above ~~Trust/Society/Association/ Company/ others/~~, bearing **PAN AABTH6453M** was constituted by ~~Trust Deed / Memorandum of Association~~ dated 15/02/2017 registered with ~~Sub-Registrar's Office/Registrar of Societies/Registrar of Companies/others~~ on 15/02/2017.
2. ~~The Trust Deed / Memorandum of Association has subsequently been amended / modified / altered by a Codicil/ Supplementary Deed / Amendment Deed / Alteration to Memorandum of Association/others dated XX/XX duly registered on XX/XX.~~
3. The above **TRUST** filed an application seeking Registration u/s 12 AA of the Income tax Act, 1961.
4. On going through the objects of the **TRUST** and its proposed activities as enumerated in the **Trust Deed / Memorandum of Association**, I am satisfied about the genuineness of the **TRUST** as on date. However, with a view to protect the interest of revenue this approval granted is subject to the assessee incorporating certain clauses in the trust deed as per the advisory note specified overleaf.
5. The application has been entered at **Sl.No.1542** maintained in this office. The above **Trust** is accordingly registered as a **PUBLIC CHARITABLE TRUST** u/s 12 AA of the Income Tax Act, 1961 with effect from **A.Y. 2018-19**.
6. It is hereby clarified that the Registration so given to the **Trust/Institution** is not absolute. Subsequently, if it is found that the activities of the **Trust/Institution** are not genuine or are not being carried out in accordance with the objects and clauses of the **Trust Deed / Memorandum of Association** submitted at the time of registration or modified with the approval of the **Commissioner of Income-tax (Exemptions), Chennai** or there is a violation of the provisions of Section – 13, the Registration so granted shall be cancelled as provided u/s 12 AA (3) or 12AA(4) of the Income Tax Act. Further, this approval is also subject to the **Trust/Society/Association/Company/ Others/** complying to the provisions of the proviso to sec 2(15) of the Income Tax Act 1961.
7. **Granting of Registration u/s 12AA** does not confer any automatic exemption of income from taxation. The **Trust/Institution** should conform to the parameters laid down in Sections 11, 12, 13 and 115 BBC of the I.T. Act, 1961, to claim exemption of its income on year to year basis before the Assessing Officer.

** This Unique Registration No. URNo. AABTH6453M/05/17-18/T-1542 Should be mentioned in all your future correspondence.

Sd/-
(G.M.DOSS, I.R.S)
Commissioner of Income-tax(Exemptions), Chennai

- Copy to:
1. The Assessee.
 2. The ITO(Exemptions), Ward 4, Chennai.
 3. Office Copy.

//CERTIFIED TRUE COPY//


(M.VIVEKANANDAN)
Asst. Commissioner of Income-tax (H.Qrs)(Exemptions),
Chennai.




ADVISORY NOTE:

CLAUSE	
UTILIZATION	The income and funds of the Trust/Society/Company/Others shall be solely utilized towards the objects of the trust/Society/Company/Others and no portion of its income shall be utilized directly or indirectly by the specified persons u/s 13(3) r.w.s.13(1)(c) of the Income Tax Act 1961. -

Sd/-
(G.M.DOSS, I.R.S)
Commissioner of Income-tax(Exemptions), Chennai.

//CERTIFIED TRUE COPY//


(M.VIVEKANANDAN)
Asst. Commissioner of Income-tax (H.Qrs)(Exemptions),
Chennai.