

PROCEEDINGS OF THE COMMISSIONER OF INCOME TAX (EXEMPTIONS),

HYDERABAD

Dr. S.V.S.S PRASAD, I.R.S.,
Commissioner of Income Tax (Exemptions)

F.No. CIT(E)/HYD/ITAT/80G/06/2016-17

Date: 26.12.2016

1. Name & Address of the Trust : M/s DARUL YATHAMA HYDERABAD DECCAN,
22-2-780, Noor Khan Bazar,
Hyderabad, Telangana - 500 024
2. PAN : AABTD3907A

ORDER U/S.80G(5)(vi) r.w.s. 254(1) OF THE INCOME TAX ACT, 1961:

M/s. Darul Yathama Hyderabad Deccan, Hyderabad is a Trust filed an application in Form No.10G on 08.08.2012 seeking approval u/s.80G of the Income Tax Act, 1961. However, the application was rejected vide order in F. No. DIT(E)/HYD/03(08)/12A/2012-13 dated 27.02.2013, for the reasons stated therein.

2. Aggrieved by the order, assessee preferred an appeal before the Hon'ble Income Tax Appellate Tribunal, Hyderabad Bench 'B', Hyderabad. After considering the submissions of the assessee, the Hon'ble ITAT vide its orders in ITA No.704 & 705/Hyd/2013, dated 20.01.2016, set aside the orders of DIT(E) and directed re-consider the matter.

4. As directed by the Hon'ble ITAT, opportunity was accorded to the assessee and after verification of the information filed, the said Trust is, hereby recognized u/s.80G of the Act **with effect from A.Y.2013-14** onwards, subject to all other provisions of the I.T. Act, 1961 as applicable and the following conditions:-

- i) This approval shall be valid in perpetuity, unless specifically withdrawn.
- ii) Every receipt issued to a donor shall bear the number and the date of this order.
- iii) The Trust shall submit the statement of income and expenditure and other financial statements for the year ending 31.03.2013 and subsequent year(s) within the prescribed time before the prescribed authority.

- iv) The Trust 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.
- v) The Trust shall file the Return of Income regularly as stipulated under section 139(1) read with section 139(4A).
- vi) The Trust shall maintain separate books of account in respect of business activity as stipulated in the proviso 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 of religious nature in any previous year in excess of five percent of its Total Income of that previous year.
- viii) No deduction under Section 80G shall be allowed in respect of any donation unless such donation is of a sum of money.

3. The Trust shall fulfill the conditions specified in sub-section (5) and (5D) of section 80G of I.T.Act, 1961.




Sd/-

(Dr. S.V.S.S PRASAD)
Commissioner of Income Tax (Exemptions)
Hyderabad

To: M/s.Darul Yathama Hyderabad Deccan,
22-2-780, Noor Khan Bazar,
Hyderabad, Telangana - 500 024

Copy to :

1. The Addl. CIT(E), Hyderabad
2. The Income tax Officer (Exemptions)-1, Hyderabad


(A.V.SRINIVASA RAO)
Dy. Commissioner of Income Tax (Hqrs.)(E)
Hyderabad

PROCEEDINGS OF THE COMMISSIONER OF INCOME TAX (EXEMPTIONS)
HYDERABAD

DR. S.V.S.S. PRASAD, I.R.S.,
Commissioner of Income Tax (Exemptions)

F.No. CIT(E)/HYD/ITAT/12A/06/2016-17

Date: 26.12.2016

1. Name & Address of the Trust : M/s DARUL YATHAMA HYDERABAD DECCAN,
22-2-780, Noor Khan Bazar,
Hyderabad, Telangana - 500 024
2. PAN : AABTD3907A

ORDER U/S.12AA(1)(b)(i) r.w.s. 254(1) OF THE INCOME TAX ACT, 1961:

M/s. Darul Yathama Hyderabad Deccan, Hyderabad is a Trust filed an application in Form No.10A on 08.08.2012 seeking registration u/s.12AA of the Income Tax Act, 1961. However, the application was rejected vide order in F. No. DIT(E)/HYD/03(08)/12A/2012-13 dated 27.02.2013, for the reasons stated therein.

2. Aggrieved by the order, assessee preferred an appeal before the Hon'ble Income Tax Appellate Tribunal, Hyderabad Bench 'B', Hyderabad. After considering the submissions of the assessee, the Hon'ble ITAT vide its orders in ITA No.704 & 705/Hyd/2013, dated 20.01.2016, set aside the orders of DIT(E) and directed re-consider the matter.

4. In this connection an opportunity was given to the applicant, and after verification of the information filed by the assessee, the said Trust is, hereby granted registration u/s.12AA of the Act and assigned URN: AABTD3907A/07/2016-17/T-1319 in the register maintained in this office. This registration is granted **with effect from** 08.08.2012 onwards i.e the date of filing of application in Form no. 10A by the assessee.

5. This registration is subject to the fulfillment of the conditions laid down u/s.12A(1)(aa) of the I.T. Act, 1961.

6. The registration does not ipso facto exempt the income unless the provisions of Sections 11, 12 and 13 of the I.T. Act, 1961 are adhered to.

7. This registration may be cancelled in terms of the provisions of Section 12AA(3), if at any stage, it is found that the activities of the applicant Trust are not genuine or are not being carried out in accordance with the objects of the Trust.
8. The applicant shall comply with the provisions of Section 139(4A).
9. The assessee Trust shall not invest or deposit its funds (other than voluntary contributions received and maintained in the form of Jewelry, furniture or any article as the Board may, by notification in the Official Gazette, specify) for any period during the previous years relevant to the A.Y.2015-16 otherwise than in any one or more of the forms or modes specified in sub-section (5) of section 11.
10. Any amendment to the Memorandum of Association would be effected with the prior approval of the Commissioner of Income Tax (Exemptions), failing which the registration granted as above will be liable to be withdrawn.
11. On dissolution of the society, the properties shall be transferred/ handed over to a society having similar aims and objects and also registered u/s.12A of the I.T.Act
12. The Trust shall regularly file its return of income before the Income Tax Authority in accordance with the provisions of the Income Tax Act, 1961.
13. This Trust is henceforth assessable by the Income Tax Officer (Exemptions)-1, Hyderabad.




Sd/-
(Dr. S.V.S.S PRASAD)
Commissioner of Income Tax (Exemptions)
Hyderabad

To: M/s.Darul Yathama Hyderabad Deccan,
22-2-780, Noor Khan Bazar,
Hyderabad, Telangana - 500 024

Copy to:

1. The Addl. CIT(E), Hyderabad
2. The Income tax Officer (Exemptions)-1, Hyderabad


(A.V.SRINIVASA RAO)
Dy. Commissioner of Income Tax (Hqrs.)(E)
Hyderabad