



GOVERNMENT OF INDIA  
OFFICE OF THE COMMISSIONER OF INCOME-TAX- II  
2, V.P. Rathinasamy Nadar Road, Bibikulam, Madurai – 625 002

C.No.101/238/CIT-II/2007-08

NAME & ADDRESS OF THE TRUST	Social Education Economical Development Society 202 D Jeyaram Nagar, Athipatty, Sempatty Post, Aruppukottal
DATE OF CREATION OF THE TRUST	19.04.1995
DATE OF FILING OF THE APPLICATION	30.05.2007
DATE (S) OF HEARING	19.11.2007
DATE OF ORDER	20.11.2007

**ORDER U/S 12AA r.w.12 A(a) (ii) OF THE INCOME TAX ACT, 1961**

The above-named Trust has filed its application for grant of Registration of 12AA of the Income Tax Act, 1961 on 30.5.2007. As per the copy of the Trust Deed appended to the application in Form No.10A, this Trust has been created on 19.04.1995. Accordingly, there has been delay of 11 years, 1 months and 11 days in filing of the application for Registration. There has been no separate condonation of petition filed along with the application. However, in the forwarding letter, nothing has been mentioned about this delay. Secondly, although this deficiency was pointed out to the trust by the assessing officer vide separate letter and a notice of hearing having been issued from this office on 23.10.2007 to appear on 19.11.2007 to explain such delay along with a condonation petition none appeared on the appointed date, nor any written communication whatsoever explaining the reasons for such delay. It is therefore, evident that the trustees are not interested in explaining the reasons for such delay in filing the application for registration before the CIT. In absence of any such application, such delay cannot be condoned. And registration, if allowed, will be effective from the 1<sup>st</sup> April of the financial year in which the application for registration has been filed. The amendment through Finance Act 2007, though effective from 1<sup>st</sup> June 2007, also supports this view, i.e no condonation of delay and grant of registration from 1<sup>st</sup> April of the relevant assessment year.

2. As per the Trust deed, the objects of the Trust are charitable in nature. The reports of the Authorities below endorse this view. I am, therefore, satisfied that a genuine Trust exists which is eligible for grant of registration u/s12AA of the Income Tax Act, 1961. Accordingly, the application for grant of registration u/s 12AA of the Income Tax Act is allowed **with effect from 1<sup>st</sup> April 2007** relevant to **Assessment Year 2008-09** and onwards.

Sd/-

**A.L.K.B Chand**  
Commissioner of Income Tax-II  
Madurai

F.No.101/238/CIT-II/2007-08

Date: 20.11.2007

Copy forwarded to:

1. Social Education Economical Development Society, Aruppukottai (The Trust is advised to file its Return of Income every year u/s 139 (4 A) of the Income Tax Act, 1961 for seeking exemption of its income u/s 11 of the Income Tax Act, 1961)
2. Assessing Officer [Income Tax Officer Ward I(1), Virudhunagar]
3. Joint Commissioner of Income Tax, Virudhunagar Range, Virudhunagar



  
(A.Kannan)  
Income Tax Officer (H.Qrs)(I/c)  
O/o the Commissioner of Income Tax-II  
Madurai