

Telegrams : AAYAKAR, MADURAI
P.B. No : 62



Tele. No. : (0452) 2532525
Fax No : (0452) 2531206

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

C.No.102/238/CIT-II/2007-08

Date: 30.04.2013

Name & Address of the Trust	Social Education Economical Development Society No.202-D, Jayaram Nagar, Athipatty, Sempatty Post Aruppukottai 626 101, Virudhunagar Dist.
P.A.No.	AAAAS8286R
Date of creation of the Trust	19.04.1995
Date of order of the ITAT	13.10.2011
Date(s) of hearing	08.10.2012, 06.11.2012, 20.11.2012, 22.02.2013, 15.03.2013, 05.04.2013, 30.04.2013
Present for the assessee during the hearing	Shri T.M.Uduman Ali, FCA & Authorised Representative

ORDER U/S 80G (5)(vi) OF THE INCOME TAX ACT, 1961

The above society filed an application for grant of renewal of approval u/s.80G of the Income Tax Act, 1961 on 28.12.2010. By the order in C.No.102/238/CIT-II/2007-08 dated 06.06.2011 passed by the then Commissioner of Income Tax-II, Madurai, approval u/s.80G of the Income Tax Act was refused to the society. Against this order, the society went on appeal before Hon'ble ITAT, Chennai and the Hon'ble ITAT, 'D' Bench, Chennai, vide its order in ITA.No.1333/Mds/2011 dated 13.10.2011, has restored the matter back to the file of the Commissioner of Income Tax.

1.1 As directed by the Hon'ble ITAT, opportunities of being heard were provided to the society by posting the case for hearing on various dates. In response to this, Shri T.M.Uduman Ali, FCA & Authorised Representative of the society appeared and the case was heard.

1.2 On verification of the records, it is seen that registration u/s.12AA of the I.T.Act was granted to the society by the then Commissioner of Income Tax-II, Madurai vide order in C.No.101/238/CIT-II/2007-08 dated 20.11.2007 for the assessment year 2008-09 & onwards and initial exemption u/s.80G(5) of the I.T.Act was granted to the society vide order of even no. dated 20.11.2007 for the assessment years 2008-09 and 2009-10.

2. Respectfully giving effect to the order of the Hon'ble ITAT and after perusal of the details produced during the course of hearing, the benefit of renewal of approval u/s.80G of the I.T.Act will be allowed to this society for two assessment years 2011-12 & 2012-13 (i.e. for the period 01.04.2010 to 31.03.2012).

3. The renewal of exemption certificate is usually granted for a period of three to five assessment years [vide erstwhile Proviso to section 80G(5)(vi) of the Income Tax Act, 1961]. However, vide amendment made through Finance (No.2) Act, 2009, the Proviso to clause (vi) has been omitted with effect from 01.10.2009. It has been clarified in the "Explanatory Memorandum" that existing approvals expiring on or after 1st October 2009 shall be deemed to have been extended in perpetuity unless specifically withdrawn. Hence, the present approval, which is being allowed from 01.04.2011, will be effective for assessment years 2011-12 & subsequent years, unless the same is specifically withdrawn by the C.I.T.



Sd/-
(M.KRISHNASAMY)
Commissioner of Income Tax - II
Madurai

C.No. 102/238/CIT II/2007-08

Date: 30.04.2013

Copy forwarded to:

1. ✓ Social Education Economical Development Society, No.202-D, Jayaram Nagar, Athipatty, Sempatty Post, Aruppukottai 626 101, Virudhunagar Dist.
2. The Assessing Officer, (Income Tax Officer, Ward I(i), Virudhunagar)
3. The Jt./Addl. Commissioner of Income Tax, Virudhunagar Range, Virudhunagar.

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