

No.Trust/718/10A/Vol.**B.1/**
B.270/95-96/CIT-II

Office of the Commissioner of
Income-Tax, Karnataka - II
Queen's Road, C R Building
Bangalore - 560 001.
Dated : **23.5.96**

CERTIFICATE UNDER SECTION 12A(a) OF THE INCOMETAX ACT, 1961

Name : Bismillah Educational Trust
B.E.T. Sufia High School
Address: Bismillah Nagar
Bangalore - 560 029.

The above institution is constituted by the Trust Deed/
Memorandum of Association dt. **28.10.85**. It has filed the applica-
tion for registration u/s 12A(a) of the I.T.Act, 1961 in the
prescribed form on **26.2.96** ie., BEYOND STIPULATED PERIOD.

As the Trust/Institution :

a) was prevented by sufficient cause in filing the application, the
delay has been condoned and registration u/s 12A(a) is granted
W.E.F. _____.

b) has not given sufficient justification for the delay in filing
the application, registration u/s 12A(a) is granted with effect
from **1.4.95**. **Wholly Charitable Trust.**

2. The application has been entered at No.Trust/718/10A/ Vol.
B.1/B.270/95-96/CIT-II in the register of applications u/s 12A(a)
of the I.T.Act, 1961 maintained in this office.

3. The registration u/s 12A(a) of the I.T.Act, 1961 does not
automatically exempt the Income of the Trust/Institution. Also the
registration u/s 12A(a) of the I.T.Act, 1961 does not confer any
exemption or deduction u/s 80G to the donors. Separate application
in prescribed form has to be filed by the institution before the
respective Commissioner of I.T. who is having jurisdiction, in
order to seek benefit u/s 80G of the I.T. Act, 1961.

4. Further, this certificate cannot be used as a basis for claiming
non-deduction of tax at source in respect of investments etc.,
relating to the trust/institution. Separate applications in
prescribed forms have to be filed before the assessing officer in
order to claim non-deduction of tax at source.

5. The Assessing Officer is at liberty to determine the
taxability of income of the trust/institution with reference to
sections 11, 12 & 13 of the I.T.Act, 1961 and also to verify
the genuineness of the activities of the trust/institution.



(J KRISHNA KISHORE)
Asst. Commissioner of Income-Tax
Trust Circle 3(1)
for Commissioner of Income-Tax
Karnataka-II, Bangalore.

Copy to
1. DCIT, Range - 3, B'lore
2. Asst. Folder, Trust Circle 3(1)
Bangalore.

3. To File.