



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. AACTN8056H/05/18-19/T-1091

Dated:31/08/2018

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

"Naam Charitable Trust"

No.2, North Car Cent Road, T. Nagar, Chennai – 600 017.

Ref : Application in form 10 A filed on 28/03/2018

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

1. The above ~~Trust/Society/Association/ Company/ others/~~, bearing PAN AACTN8056H was constituted by ~~Trust Deed / Memorandum of Association~~ dated 28/12/2017 registered with ~~Sub-Registrar's Office/ Registrar of Societies/Registrar of Companies/others~~ on 29/12/2017.
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.
5. The application has been entered at Sl.No.1091 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 28/12/2017.
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. AACTN8056H/05/18-19/T-1091 Should be mentioned in all your future correspondence.

Copy to:

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



//CERTIFIED TRUE COPY//

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


(N SRINIVASA RAO)
Asst. Commissioner of Income-tax (H.Qrs)(Exemptions),
Chennai.



GOVERNMENT OF INDIA
INCOMETAX DEPARTMENT
OFFICE OF THE COMMISSIONER OF INCOME TAX (EXEMPTIONS)
Aayakar Bhawan, Annexe III Floor, 121 M.G. Road, Chennai 600 034

URNo. AACTN8056H/05/18-19/T-1091/80G

Date: 06.02.2019

Name of the Trust /Society /Company/Institution : M/S. NAAM CHARITABLE TRUST

Address : No.2, NORTH CRESCENT ROAD, T.NAGAR,
CHENNAI - 600 017

PAN : AACTN8056H

Date of Application : 05.10.2018

APPROVAL UNDER SECTION 80G(5)(vi) OF THE INCOME TAX ACT, 1961

The aforesaid Trust /Society/Company/Institution has been registered u/s 12AA of the Income Tax Act with effect from 28.12.2017 vide AACTN8056H/05/18-19/T-1091 dated 31.08.2018. It is certified that donation made to NAAM CHARITABLE TRUST at No.2, NORTH CRESCENT ROAD, T.NAGAR,CHENNAI - 600 017 shall qualify for deduction u/s 80G(5)(vi) of the Income Tax Act, 1961, subject to the fulfillment of conditions laid down in clauses [i] to [v] of sub-section (5) of section 80G of the I.T Act, 1961.

2. This approval shall be valid in perpetuity with effect from A.Y. 2019-20 unless specifically withdrawn. The details and validity of the certificate is available @ office.incometaxindia.gov.in
3. The Return of Income along with the Income & Expenditure Account, Receipts and Payments Account and Balance Sheet should be submitted annually to the Assessing Officer having jurisdiction over the case.
4. No change in the Trust Deed/Memorandum of Association shall be effected without the prior approval of the undersigned i.e. Commissioner of Income Tax (Exemptions), Chennai.
5. Every receipt issued to a donor shall bear the Unique Registration Number i.e. URNo. AACTN8056H/05/18-19/T-1091/80G and date of this order i.e. 06.02.2019.
6. Under the provisions of section 80G(5)(i)(a), the institution/fund registered u/s.12A, u/s.12AA(1)(b) or approved u/s.10(23C), 10(23C)(vi)(via), etc., shall have to maintain separate books of accounts in respect of any business activity carried on and shall intimate this office within one month about commencement of such activity.

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

Copy to:

1. The applicant
2. Guard File
3. The ITO(Exemptions) Ward 4, Chennai.

//Certified True Copy//

(N. SRINIVASA RAO)
Assistant Commissioner of Income-tax (H.qrs)
(Exemptions), Chennai.