

No. BRD/SYS/110- 7-N/97-98

Office of the
Commissioner of Income-tax,
Baroda.

Date: 23.9.1998.

Navsarjan Trust,

Vankarvas, Khukhsar, ..

Tal. Khambhat,

Dist. Kheda.

The above mentioned trust is stated to have filed a registration application under section 12A(a) of the Income-tax Act, 1961 on 23.3.1998.

It is relevant to note that the said application has been made beyond the statutory period of 1 year from the date of creation of the trust. It is also relevant to note that the applicant has not submitted any reason for the delay in filing the said application for registration. In the circumstances, it is held that the applicant does not have any sufficient reason for the delay in making the said application. Accordingly, in view of the proviso (ii) to Section 12A(a), the provisions of Sections 11 and 12 shall apply in relation to the income of the said trust with effect from 1-4-1997 i.e. with effect from the first day of the financial year in which the application is stated to have been made.

2. The application is entered under number BRD/SYS/110-7-N/97-98 in the register of application under section 12A(a) maintained in this office.



-sd-
(J.G. ARORA)
Commissioner of Income-tax,
Baroda.

1. Trust/Institution,
It may please be intimated whether the Trust/Institution is on Income-tax list. If so, P.A.No. may please be intimated.
2. The Ex./Addl. CIT., Range- 1, Baroda.
3. The I.T.O., Ward - 1, Petlad
for information and necessary action.

Final
A. it. REWAR
(~~XXXXXXXXXX~~) ITO (SYS)
for Commissioner of Income-tax
Baroda.