



GOVERNMENT OF INDIA
OFFICE OF THE COMMISSIONER OF INCOMETAX(EXEMPTIONS)
C R BUILDING, I S PRESS ROAD, KOCHI - 682018

PROCEEDINGS OF THE PR. COMMISSIONER OF INCOME TAX (EXEMPTIONS), KOCHI.
(PRESENT: SHRI E. SANKARAN, IRS)

File No.	CIT(E)/CHN/12A/73/2014-15
Name of the assessee	Karunyavarsham Charitable Trust, MNRA 134, Lisieux, Puthanpura Cross Road, Changampuzha Nagar, Kochi - 682033.
Date of filing the Application	22-09-2014
Date of Order	05-03-2015

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

Karunyavarsham Charitable Trust, MNRA 134, Lisieux, Puthanpura Cross Road, Changampuzha Nagar, Kochi, a Trust created as per Trust Deed executed on 4-12-2103, has filed an application in Form No.10A on 22-09-2014 requesting for registration under section 12A of the Income Tax Act, 1961.

2. The Trust / Institution is registered U/s.12AA (1)(b)(i) of the Income Tax Act w.e.f. the previous year relevant to the **Assessment Year 2015-16** and its name is entered at CIT(E)/CHN/12A/73/2014-15 in the register of application under section 12AA maintained in this office, as a **Public Charitable Trust**. The **Unique Registration Number** allotted against the name of the Trust is **AACTK3070A/09/14-15/T-0049**.

3. The registration u/s.12AA (1)(b)(i) of the Income Tax Act, 1961 does not automatically exempt the income of the Trust/Institution. The question of taxability of the income of the Trust/Institution shall be examined and decided upon by the Assessing Officer at the time of assessment based on the conduct of the activities, compliance with various statutory and other requirements, etc., as referred to in Sections 2(15), 11, 12 & 13 of the Income Tax Act, 1961, without prejudice to the fact of granting merely in principle registration by this order.

4. This Certificate is not a finding regarding the charitable/religious nature of the Trust/ Institution and is only to the effect that the applicant's name has been entered in the register maintained in this office.

5. With effect from the Assessment Year 2009-10, the advancement of any object of general public utility other than relief of the poor, education and medical relief as defined in section 2(15) of the Income Tax Act shall not be a charitable purpose, if it involves the carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration, irrespective of the nature of use or application, or retention, of the income from such activity.

6. Amendments to the Deed/Memorandum, Rules and Regulations, if any, of the Trust / Institution shall be made only with the prior approval of the Commissioner of Income Tax(Exemptions), Kochi or any other prescribed authority under the Income Tax Act,1961

7. The registration may be withdrawn on violation of any of the stipulations laid down in the Income Tax Act, 1961.

8. The SOCIETY/TRUST shall regularly file its Income Tax Return.

Sd/-
(E. SANKARAN)
Commissioner of Income Tax (Exemptions),
Kochi

To ✓
The Managing Trustee,
Karunyavarsham Charitable Trust,
MNRA 134, Lisieux,
Puthanpura Croad Road,
Changampuzha Nagar Kochi - 682033