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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.102/118/CIT-II/1999-2000

NAME & ADDRESS OF THE TRUST	AUM Pranavashram Trust Post Bag No.1, C-1-8, Five Falls Bye-pass Road, Ilanji Tirunelveli Dist. 627 805
P.A.No.	AAATA9297R
DATE OF CREATION OF THE TRUST	10.09.1998
DATE OF FILING OF THE APPLICATION	16.08.2010
DATE(S) OF HEARING	27.12.2010
DATE OF ORDER	27.12.2010

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

The above-named trust has filed an application for renewal of certificate of exemption u/s 80G(5) of the Income Tax Act, 1961 on 16.08.2010. Reports of the lower authorities have been obtained and perused.

1.1 The case was posted for hearing on 27.12.2010 in response to which, Shri V.Visvanathan, Founder-cum-Managing Trustee and Ms.Edel Traude Englert, Trustee appeared and filed the details called for. The same have been perused.

2. On perusal of the said application, I find that this trust has been granted Registration u/s 12AA of the Income Tax Act, 1961 on 02.06.1999 for the assessment year 1999-2000 & onwards. The previous exemption certificate issued on 17.08.2007 was valid up to 31.03.2010. The authorities below have not reported any of the violations either u/s.80G(5)(i) or u/s.80G(5B) r.w.Expl.3 thereof so as to disentitle renewal of issue of exemption certificate u/s./80G(5)(vi) of the I.T.Act. I am satisfied that a genuine trust exists which is entitled to certificate of renewal of exemption u/s.80G(5) of the I.T.Act, 1961. **Accordingly, the benefit of renewal of exemption will be allowed to this trust 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 Sec.80G(5)(vi)]. 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that any approval of exemption u/s.80G(5) on or after 1st October 2009 will have effect in perpetuity, unless it is withdrawn subsequently by the C.I.T. Hence, the present renewal of exemption, which is being allowed on or after 01.04.2010 (and beyond 01.10.2009), will be effective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. 102/118/CIT II/1999-2000

Date: 27.12.2010

Copy forwarded to:

- ✓ 1. AUM Pranavashram Trust, Post Bag No.1, C-1-8, Five Falls, Bye-pass Road, Ilanji, Tirunelveli Dist. 627 805
2. The Assessing Officer (Income Tax Officer, Ward I(1), Tirunelveli)
3. The Joint Commissioner of Income Tax, Tirunelveli Range, Tirunelveli.

M. Shanmugavadivu
(M.SHANMUGAVADIVU)
Income Tax Officer(H.Qrs) - II
O/o the Commissioner of Income Tax - II
Madurai