



**OFFICE OF THE  
DIRECTOR OF INCOME-TAX (EXEMPTIONS)  
C.R. BUILDING, 3rd Floor , Queen's Road, BANGALORE - 560 001**

**No : DIT(E)BLR/80G(R)/24/AAFTS6104A/ITO(E)-3/Vol 2010-2011**

**Date : 29/04/2010**

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

**Name : Self Reliance Endower For Education Research And Charitable Trust**

**Address : 172, Sri Ganga Nivas, Singapura Paradise Vinayaka  
Nagar, Vidyaranyapura Post,  
Bangalore, Karnataka, 560097,**


On verification of the application filed on 13/01/2010 by the above applicant and other details and documents submitted, it is seen that the trust/institution has been Registered under section 12A of the Income-tax Act, 1961 vide Registration No. **DIT(E)/12A/VOL.III/I-1653/W-2/2006-07** dated 13/07/2006 and the applicant satisfies the conditions referred to in section 80G(5)(i) to (v) of the Income tax Act 1961. In view of the above, approval is granted u/s 80G(5)(vi) of the I.T. Act 1961 for the period from the **Assessment Year 2010-2011** onwards, subject to the following conditions :

1. The donations made to the above Institution/Fund are deductible under section 80G(2)(a)(iv) r.w.s. 80G(5)(vi) of the Income-tax Act, 1961 in the hands of the donors subject to the limits prescribed therein.
2. The grant of approval is further subject to the following conditions:
  - i) The donee Institution/Fund shall forfeit this benefit provided under the law, if any of the conditions stated herein is not complied with or in any way violated.
  - ii) The Institution/Fund shall maintain its accounts regularly and also get them audited in accordance with sec.80G (5)(iv) read with section 12A (b) and 12A(c) and submit the same along with the return of income before the Assessing Officer within the due date as per the requirements of section 139(1) read with section 139(4A) of the Income Tax Act 1961.
  - iii) The Institution/Fund must issue serially numbered and dated receipts to the donors for the donations (voluntary contributions) received, duly signed by any one of the Trustees or their authorized persons. Such receipts shall bear the PAN number of the trust, number and date of this order, and the period of its validity. The name and address of the donor must also be clearly mentioned on the receipt.
  - iv) This approval to the Institution/Fund shall apply to the donations received only if the Institution/Fund is established in India for charitable purposes, and fulfills the conditions laid down in section 80G(5)(i), (ii), (iii), (iv) & (v), 80G(5A), 80G(5B) and 80G(5C) of the Income-tax Act.
  - v) The Institution/Fund should not issue receipts allowing any benefit under this section to any person if the amount so received is in lieu of any goods, benefit or services rendered directly or indirectly by the Institution/Fund to such person.
  - vi) It is advised that the Institution/Fund prominently displays its name and address, and 80G recognition certificate number at the place where its charitable activities are carried on. If there is any change in the address, the same should be intimated to the undersigned as well as to the Assessing Officer.



Copy To :  
1) The Applicant ✓  
2) The Assessing Officer.

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**sd/-  
(PAUL GEORGE)  
Director of Income-Tax (Exemptions),  
Bangalore.**  
  
**(M.RUDRAPPA)  
Income-Tax Officer (Exemptions)-3,  
for Director of Income-Tax (Exemptions),  
Bangalore.**

No.DIT(E)/12A/Vol.III/I-1653/W-2/2006-07

Office of the  
Director of Income-tax(Exemptions),  
3rd Floor, C.R. Building, Queen's Road  
Bangalore-01 Date: 13.07.2006

**ORDER UNDER SECTION 12AA(1)(b)(i) OF THE INCOME TAX ACT, 1961**

**NAME : SELF RELIANCE ENDOWER FOR EDUCATION  
RESEARCH & CHARITABLE TRUST  
No.1166, Mudalagiri, 7<sup>th</sup> Block, HMT Layout,  
Vidyaranya, B'lore-560 097.**

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The above institution is constituted by a Trust Deed dated 24.12.2004. It has filed an application for registration u/s.12A of the Income Tax Act, 1961 in the prescribed form on 03.01.2006 i.e. beyond the stipulated period and the reason given is that the Trustees were ignorant of law as to Registration of Trust under Income-tax Act, 1961.

2. On consideration of the same, I am satisfied that there is no ground for condonation of the delay. The registration u/s.12AA(1)(b)(i) is granted w.e.f. 01.04.2006 without condoning the delay in the status of "**PUBLIC CHARITABLE TRUST**".

3. The name of the Trust/Institution has been entered at No. DIT(E)/12A/Vol.III/S-1653/W-2/06-07 in the Register of application u/s.12AA(1)(b)(i) of the Income Tax Act, 1961 maintained in this office.

4. 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(A.O) based on the conduct of the activities, compliance with various statutory and other requirements, etc., without prejudice to the fact of granting mere in Principal Registration by this Order.

5. The registration u/s.12AA(1)(b)(i) of the I.T.Act, 1961 does not automatically confer any exemption or deduction u/s.80G to the donors.

6. This ORDER cannot be used as a basis for claiming non deduction of tax at source in respect of investments etc., relating to the trust/institution. If necessary, separate applications in prescribed forms have to be filed before the A.O. in order to claim non deduction of tax at source.

7. The Trust/Institution shall apply for PAN if not already applied for and quote the PAN in all its communication.

8. The Trust/Institution shall furnish a return of income every year within the time limit prescribed under the Act.



Sd/-  
( ASHUTOSH CHANDRA )  
Director of Income Tax (Exemptions),  
Bangalore.

*C. Srinamala*  
( C. SRINAMALA )