



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

**PROCEEDINGS OF THE COMMISSIONER OF INCOME TAX (EXEMPTIONS),
KOCHI. (PRESENT: SMT. TRIPTI BISWAS, IRS)**

File No.	CIT(E)/CHN/12A/390/2015-16
Name of the assessee	M/s. Navajyothi Educational Trust House No.4/176, Eramallor P.O., Cherthala, Alappuzha – 688 537
PAN	AACTN1477G
Date of filing the Application	31.03.2016
Date of Order	28.09.2016

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

M/s. Navajyothi Educational Trust, House No.4/176, Eramallor P.O., Cherthala, Alappuzha – 688 537, Trust created as per Trust Deed executed and registered with the Sub Registrar, Thrikkakara on 21.04.2015 has filed an application in the prescribed Form No.10A on 31.03.2016 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 2016-17** and its name is entered at CIT(E)/CHN/12A/390/2015-16 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 AACTN1477G /09/15-16/T-0339.**

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.

Meehij.

Principal
St. Paula Montal School
Mukkalampadu, Kurunthencodu P.O.
Kanyakumari, District

[Signature]

**CORRESPONDENT,
ST. PAULA MONTAL SCHOOL,
Mukkalampadu,
Kurunthencodu P.O.,
Kanniyakumari Dist. - 629 802**

- 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/-
(TRIPTI BISWAS)
 Commissioner of Income Tax (Exemptions),
 Kochi

To
 ✓ M/s. Navajyothi Educational Trust
 House No.4/176, Eramallor P.O.,
 Cherthala, Alappuzha – 688 537

Copy to:

- 1. The Joint Commissioner of Income Tax (Exemptions), Trivandrum.
- 2. The Income Tax Officer (Exemptions), Alappuzha.



(Signature)
(P.A. Manikantan Nair)
 Income Tax Officer (HQ)(Exemptions)
 For Commissioner of Income Tax (Exemptions), Kochi

Meshi
 Principal
 St. Paula Montal School
 Mukkalampadu, Kurunthencodu P.O.
 Kanyakumari District
 Tamil Nadu - 629 885

(Signature)
CORRESPONDENT,
ST. PAULA MONTAL SCHOOL,
Mukkalampadu,
Kurunthancode P.O.,
Kanniyakumari Dist. - 629 802.