

NO. TRUST/718/10A/62/95-96

Office of the
Commissioner of Income-tax,
Karnataka-III, Bangalore,

Dated: 21.3.96

CERTIFICATE UNDER SECTION 12A(a) OF THE INCOME-TAX ACT, 1961

M/s International Human Development of Upliftment

Academy Mysore.

(Name and full address as constituted by the Trust Deed/
Memorandum of Association).

Dated: 20-11-91 has filed the Registration application under
section.12A(a) of the Income-tax Act, 1961 in the prescribed Form
on: 27.2.96 i.e., which was CUT OF TIME. As the Trust/
Institution was prevented by sufficient cause in filing the
application the delay has been condoned has not given sufficient
justification for the delay in filing the application and
Registration is granted w.e.f. 1.4.95

2. The application has been entered at No.Trust/718/10A/62/95-96
Vol. -I/CIT-III in the Register of Application U/s.12A(a)
of the Income-tax Act, 1961 maintained in this Office.

3. The Registration U/s.12A(a) of the Income-tax Act, 1961 does
not automatically exempt the Income of the Trust. Also, the above
Registration U/s.12A(a) of the Income-tax Act, 1961 does not confer
any exemption U/s.80 or make donations to the Institutions eligible
for deduction U/s.80G of the Income-tax Act, 1961. Separate
applications with accounts have to be filed before the respective
Commissioner of Income-tax who is having jurisdiction to seek
benefit under section.80G of the Income-tax Act, 1961.

4. The Assessing Officer is at liberty to determine the Income
of the Trust with reference to sections.11,12 and 13 of the Income-
tax Act, 1961 and also verify the genuiness of the trust/insti-
tution.

(N.S. RAGHAVENDRA)

Asst. Commissioner of Income-tax (HQ-III)
for Commissioner of Income-tax,
Karnataka-III, Bangalore.