## Speed Post

## Office of the Commissioner of Income Tax-III 2<sup>nd</sup> floor, Aayakar Bhavan Annexe, Race Course Circle, Baroda-7.

No.BRD/CIT-III/Tech/110-149-G/2003-04

Date: 5.07.2004.

## ORDER U/S 12AA(1)(b)(i) READ WITH PROVISO (ii) to SEC. 12A(a)

Gram Vikas Trust, Bharuch is stated to be created/established on 30.06.2001 and which is registered with the Charity Commissioner on 30.6.01 and has filed a registration application under section 12A(a) of the Income-tax Act on 12.02.2004.

2. It is relevant to note that the said application has been made beyond the statutory period of one year from the date of the creation of the trust/establishment of the institution. It is also relevant to note that the applicant has submitted explanation for condonation of delay and I am satisfied. Accordingly in view of the proviso (ii) to Section 12A(a), the provisions of Section 11 and 12 shall apply in relation to the income of the said trust/institution with effect from 1.4.2003, with effect from the first day of financial year in which the application is stated to have been made.

3. The application is entered under No. BRD/CIT-III/Tech/110-149-G/ 2003-04 in the Register of application u/s 12A(a) maintained in this office. Registration is granted with effect from 01-04-2003.

11307-11 वेडोदा Copy to

2.3.

(KARN SINGH) Commissioner of Income-tax-III, Baroda.

The Trustee, A-18, Pushpadhan Bunglows, Link Road, Nr. HDFC Bank, Bharuch - It may please be informed whether the Trust/Institution is on Income-tax list. If so, PAN may please be intimated. The provisions of section 139(4A) of the Income-tax, 1961 relating to the filing of the return of income may also please be noted.

The Addl. C.I.T., Bharuch Range, Bharuch The I.T.O., Ward-1, Bharuch

(J.H. PATEL)ITO(Tech) For Commissioner of Income-tax-III, Baroda.