



GOVERNMENT OF INDIA
INCOME TAX DEPARTMENT
OFFICE OF THE COMMISSIONER OF INCOME TAX - I
2 V.P.Rathinasamy Nadar Road, Bibikulam, Madurai-625 002.

C.No.464/40/80-87/CIT-I

Date: 02.05.2011

NAME & ADDRESS OF THE TRUST/ SOCIETY	S.R. Trust, Meenakshi Mission Hospital an Research Centre, Lake Area, Melur Road, Madurai 625 107.
P.A.No.	AACT50376F
DATE OF CREATION OF THE TRUST / SOCIETY	09.05.1985
DATE OF FILING OF THE APPLICATION	21.02.2011
DATE OF HEARING	02.05.2011
DATE OF ORDER	02.05.2011

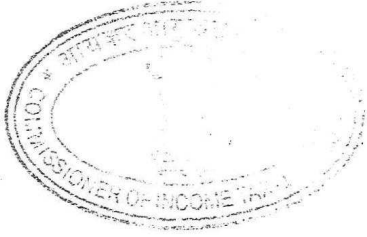
ORDER U/S 80G (5) OF THE INCOME TAX ACT, 1961

The above-named Trust has filed an application on 21.02.2011 for renewal of certificate of exemption u/s 80G(5) of the Income Tax Act, 1961.

1.1. Mr. P.K. Amarnath, FCA and Dr. S. Gurusankar, Vice Chairman of the Hospital and Trustee were present on the date of hearing on 02.05.2011 in connection with the application for renewal of certification of approval u/s.80G of the Act. The case was heard.

2. On perusal of the records, I find that this Trust/Society has been granted Registration u/s 12AA of the Act, on 29.01.1987. Previous certificate of approval u/s.80G(5) of the Act granted was valid from 01.04.2008 to 31.03.2011. The activities of the Trust are charitable in nature. The report of the lower authorities is received and perused. There is no adverse remarks to disentitle the Trust for the benefit of exemption u/s 80G(5) of the Act. I am satisfied that a genuine trust exists which is entitled to certificate of exemption u/s 80G(5) of the Income Tax Act, 1961. **Accordingly, the benefit of renewal of exemption will be allowed to this Trust for two assessment years 2012-13 & 2013-14 (i.e. for the period 01.04.2011 to**

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that any approval of exemption u/s.80G(5) on or after 1st October 2009 will have effect in perpetuity, unless it is withdrawn subsequently by the CIT. Hence the present renewal of approval, which is being allowed **from 01.04.2011, will be effective for assessment years 2012-13 & subsequent years**, unless the same is specifically withdrawn by the C.I.T.



Sd/-
(M. KRISHNASAMY)
Commissioner of Income-tax-I (i/c.)
Madurai.

To


S.R. Trust,

Meenakshi Mission Hospital an Research Centre,
Lake Area, Melur Road,
Madurai 625 107.

Copy to:

1. The Income Tax Officer, Ward II(4), Madurai.
2. The Addl./Joint Commissioner of Income Tax, Range II, Madurai.

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(K.R. SATHISH BAPU)
Income Tax Officer (H.Qrs.)-I
Madurai.

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