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भारत सरकार / GOVERNMENT OF INDIA  
आयकर विभाग / INCOME TAX DEPARTMENT

आयकर आयुक्त - II का कार्यालय / OFFICE OF THE COMMISSIONER OF INCOME TAX - II

2 - वी.पी. रतिन्सामी बाजार रोड, बीबीकुलम, मदुरै /V.P.Rathinasamy Nadar Road, Bibikulam, Madurai-625 002.

**C.No.102/288/CIT-II/2008-09**

NAME & ADDRESS OF THE TRUST	M/s.Water, Sanitation and Hygiene Institute (WASH Institute) "Ashwath Nivas" No.5-296, Anandhagiri 7 <sup>th</sup> Street, Kodaikanal 624 101 Dindigul Dist.
P.A.NO.	AAATW1839P
DATE OF CREATION OF THE TRUST	23.06.2008
DATE OF FILING OF THE APPLICATION	30.03.2009
DATE OF ORDER	14.08.2009

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

The above-named trust has filed an application for initial certificate of exemption u/s 80G(5) of the Income Tax Act, 1961 on 30.03.2009. The authorities below have recommended initial of such exemption certificate.

2. On perusal of the said application, I find that this trust has been granted Registration u/s 12AA of the Income Tax Act, 1961 on 14.08.2009 for the **Asst.Year 2009-10 and onwards**. The activities of the trust are charitable in nature. 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 initial exemption will be allowed to this trust for two assessment years 2009-10 & 2010-11 (i.e. for the period 23.06.2008 to 31.03.2010).

3. Vide amendment through Finance (No.2) Act 2009, a new clause i.e. (vii) has been inserted in Section 80G(5) wherein it has been provided that the erstwhile proviso granting approval for a maximum period of five years under clause (vi) has been withdrawn and it has been specifically provided that any order of approval having effect on or after 1<sup>st</sup> October 2009 will have effect in perpetuity. This has been clarified in the "Explanatory Memorandum" that any approval of exemption u/s.80G(5) on or after 1<sup>st</sup> October 2009 will have effect in perpetuity, unless it is withdrawn subsequently by the C.I.T. Hence, the initial exemption, which is being allowed on or after 23.06.2008 (and beyond 01.10.2009), will be effective **for assessment years 2009-10, 2010-2011 & subsequent years** unless the same is specifically withdrawn by the C.I.T.

*sd-*  
(ए.एल.के.बी. चॉंद / A.L.K.B. CHAND)  
आयकर आयुक्त / Commissioner of Income Tax - II  
मदुरै / Madurai

**C.No. 102/288/CIT II/2008-09**

**Date: 14.08.2009**

**Copy forwarded to:**

1. M/s. Water, Sanitation and Hygiene Institute, "Ashwath Nivas", No.5-296, Anandagiri 7<sup>th</sup> Street, Kodaikanal 624 101, Dindigul Dist.
2. The Assessing Officer (Income Tax Officer, Ward I(1),Dindigul)
3. The Joint Commissioner of Income Tax, Range-III, Madurai.

*(B.A.L. GOPAN)*  
आयकर अधिकारी / Income Tax Officer (N.Qrs) - II  
आयकर आयुक्त - II का कार्यालय / O/o the Commissioner of Income Tax - II  
मदुरै / Madurai