

## GOVERNMENT OF INDIA: MINISTRY OF FINANCE: DEPARTMENT OF REVENUE OFFICE OF THE COMMISSIONER OF INCOME TAX: GUWAHATI – II: GUWAHATI

Aayakar Bhawan: Second Floor: G.S. Road: Guwahati - 781 005

## ORDER U/S 12AA OF INCOME-TAX ACT, 1961

Dated 5th December, 2008

MONTFORT CENTRE FOR EDUCATION, Danakgre, Araimile, Tura, West Saro Hills, Meghalaya as constituted by the Memorandum of Association dated 05.06.1997 has filed an application for registration under clause (a) of section 12 A of he Income-tax Act 1961 in the prescribed form on 10.07.2008. Registration is allowed 01.04.2008. The application is entered at File No.328/12A/CIT/GHY-II/Tech/2007-08 of the Register of application u/s 12 A (a) of the income-tax Act, 1961

Seal of the Commissioner of Income Tax

Sd/[N.L.Mao]
Commissioner of Income Tax,
Guwahati-II, Guwahati

Viemo No.328/12A/CIT/GHY-II/TECH/2007-08/5367-68 Dated: 05.12.2008 Copy forward to:

- The Director, MONTFORT CENTRE FOR EDUCATION, Danakgre, Araimile, Tur West Garo Hills, Meghalaya
- 2. The Joint Commissioner of Income Tax, Range-Bongaigaon

Vote:

- The Income of a Trust does not become exempt simply because of the Trust is registered u/s 12A by the CIT, unless the condition of section 11 are fulfilled and also unless the provision of section 13 does not operate adversely on the facts of the case
- 2 Sec 12A constitute only an additional requirement to be fulfilled by Trust for getting exemption
- 3 The institution should file Income tax return regularly as per provisions of sec. 139 of the I.T.Act, 1961 along with activities report, memorandum of association and by laws as amended upto date with supporting proof in the next return to be filed before the Assessing Officer.

[A.J. Singh]

Income Tax Officer (Technical)
For Commissioner of Income Tax,
Guwahati-II, Guwahati