

OFFICE OF THE COMMISSIONER OF INCOME TAX
NORTH EASTERN REGION: AAYAKAR BHAWAN
POST BOX NO.20, SHILLONG -I

Dated 21.5.86

~~Children's House~~ Home Children's Home
as constituted by the Trust Deed/Memorandum Association dated
12.4.80 has filled the registration application under
section 12A(a) of the Income-tax Act, 1961 in the prescribed form on
18.1.85 i.e., was out of time by about 56 Months. As the Institu-
tion was prevented by sufficient cause in filling the application,
the delay has been condoned.

2. The application has been entered at No. 573/12A/CA/84-85/
the Register of Applications under section 12A(a) of the I.T. Act,
1961 maintained in my Office.

Sd/-
(R. N. Bara)
Commissioner of Income-tax,
North Eastern Region,
Shillong.



SEAL OF THE

COMMISSIONER OF INCOME-TAX

MEMO NO. 573/12A/CA/84-85/987 ⁸⁹ Dated 14.6.86.

Copy forwarded to:- 1. ☒ The Children's House, Saikot, Post Box-15,
Churachandpur, P.O., South District, Manipur-
785128.

2. Income-tax Officer, A Ward, Imphal

3. IAC, Range, -II, Gauhati

Notes:

- 1). The Income of a Trust ~~tax~~ does not become exempt simply because the Trust is registered U/S 12A by CIT, unless the condition of section 11 are fulfilled and also unless the provision of section 13 do not operate adversely on the facts of the ~~tax~~ case.
- 11). Section 12A constitute only an additional requirement to be fulfilled by Trust for getting exemption.

[Signature]
Chairman
The Children's Home
Saikot

[Signature] 21/5/86
(G. S. Dutta Choudhary)
Chief Auditor,
for Commissioner of Income-tax,
North Eastern Region