



**PROCEEDINGS OF THE COMMISSIONER OF INCOME TAX, KOTTAYAM**  
**( R.JEYA KUMAR )**

1.	File No.	:	307/Tech/12A/32/CIT-KTM/13-14
2.	Name and address of the applicant	:	M/s. The Tiny Seed Building No.5/796A Varisserry Junction Mariathuruthu P.O Kottayam – 686027.
3.	Date of filing of application u/s 12A	:	03.01.2014
4.	Date of order	:	14.07.2014

**ORDER UNDER SECTION 12AA OF THE INCOME TAX ACT, 1961**

1. M/s. The Tiny Seed, Building No.5/796A, Varisserry Junction, Mariathuruthu P.O, Kottayam – 686027., a trust created by way of a Trust Deed on 16.12.2013 has filed an application in the prescribed Form No.10A on 03.01.2014 for registration u/s.12A of the Income Tax Act, 1961.
2. The Trust is registered u/s 12AA (1)(b)(i) of the Income tax act w.e.f the previous year relevant to the assessment year 2014-15 and its name is entered at 307/Tech/12A/32/CIT-KTM/13-14 in the register of application under section 12A maintained in this office as '**a charitable trust**'.
3. The registration u/s. 12AA (1)(b)(i) of the Income tax Act, 1961 does not automatically exempt the income of the Trust. The question of taxability of the income of the Trust shall be examined and decided upon by the Assessing Officer at the time of assessment based on the conduct of the activities, compliance with various statutory and other requirements etc. as referred to in sections 2(15), 11, 12 and 13 of the Income tax Act, 1961, without prejudice to the fact of granting merely in principle registration by this order.
4. This certificate is not a finding regarding the charitable nature of the Trust and is only to the effect that the applicant's name has been entered in the register maintained in this office.
5. With effect from the assessment year 2009-10, the advancement of any object of general public utility other than relief of the poor, education and medical relief as defined in section 2(15) of the Income tax act shall not be a charitable purpose, if it involves the carrying on of any activity in the nature of trade, commerce or business or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration irrespective of the nature of use or application or retention of the income from such activity.
6. Amendments to the Trust Deed, Rules and Regulations, if any, of the Trust shall be made only with the prior approval of the Commissioner of Income tax, Kottayam.

To

M/s. The Tiny Seed  
Building No.5/796A  
Varisserry Junction  
Mariathuruthu P.O  
Kottayam – 686027.

Copy to:

1. The Addl CIT, Kottayam Range, Kottayam
2. The ITO, Ward 1, Kottayam.

Sd/-  
(R.JEYA KUMAR)  
Commissioner of Income Tax  
Kottayam



*True copy*  
*30/7/14*  
COMMERCIAL TAX OFFICE  
FIRST CIRCLE, KOTTAYAM



*K.T Xavier*

(K.T Xavier)  
Income Tax Officer (HQ)  
O/o Commissioner of Income Tax  
Kottayam