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@ 12.20pm
By Special Officer

**GOVERNMENT OF INDIA
INCOME TAX DEPARTMENT
OFFICE OF THE DIRECTOR OF INCOMETAX (EXEMPTIONS)
Ayakar Bhawan, Annexe III Floor, 121 M.G. Road, Chennai - 34**

**PROCEEDINGS OF THE DIRECTOR OF INCOME TAX
(EXEMPTIONS), CHENNAI**

Present: Shri H.K. CHOUDHARY,
Director of Income Tax(Exemptions),
Chennai.

DIT(E) No.2(1321)/09-10

Dated 05.07.2011

Sub: Registration u/s 12AA of the I.T.Act, 1961 - in the case
of M/s. United Way of Chennai, Park View, 3rd Floor,
Old No.85, New No.94, G.N.Chetty Road, T.Nagar,
Chennai - 600 017 - Reg.

Ref: Order of the ITAT B-Bench in ITA Nos.1993 & 1994/Mds/2010
dated 12.01.2011.

ORDER U/S 12AA OF THE I.T.ACT, 1961:

The society, M/s. United Way of Chennai, Park View, 3rd Floor, Old No.85, New No.94, G.N.Chetty Road, T.Nagar, Chennai - 600 017 filed applications in Form 10A and 10G requesting for registration u/s 12AA and approval u/s 80G of the I.T.Act respectively on 24.03.2010. The said applications were rejected vide Order of the DIT in DIT(E) No.2(1321)/09-10 dated 30.09.2010 citing that the clause (xvi) is vague, indefinite and not specific.

2. Aggrieved by the above order, the society preferred an appeal before the Hon'ble ITAT. The ITAT by its order in ITA Nos.1993 & 1994/Mds/2010 dated 12.01.2011 opined that the expression 'Otherwise' in clause (xvi) has to be read in the company of other objects which are definitely charitable in nature and of public cause and the same cannot be isolated from the main body of the document so as to make out a case that the Body of Governors will be free to apply the funds of the society for purposes other than charitable purposes. It has also opined that if the assessee goes beyond the scope of its objects, the same can be looked into by the Revenue in the assessment proceedings while examining the eligibility for benefit of sections 11 and 12 of the Act. The ITAT held that the assessee is entitled to the benefits available u/s 12AA of the I.T.Act and Section 80G of the I.T.Act, 1961 and directed the Director of Income Tax(Exemptions), Chennai to issue orders accordingly.

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3. As per the directions of the ITAT cited supra, registration is granted u/s 12AA of the I.T.Act as 'Public Charitable Trust' along with the benefits of exemption u/s 80G with effect from 24.03.2010, i.e. from the date of application and the same is entered at Serial No.119/11-12 in the register maintained in this office.




Sd/-
(H.K. CHOUDHARY)
Director of Income Tax
(Exemptions), Chennai

To the applicant.

Copy to: The Assistant Director of Income Tax(Exemptions)-IV, Chennai.

//CERTIFIED TRUE COPY//


(P.S. ARAVIND)
INCOME TAX OFFICER (H.QRS)
(EXEMPTIONS), CHENNAI