

PROCEEDINGS OF THE DIRECTOR OF INCOME TAX (EXEMPTIONS),
HYDERABAD

Sri C.R.PATI, I.R.S.,
Director of Income Tax (Exemptions)

F.No. DIT (E)/HYD/07(07)/12A/12-13

Dated: 29.01.2013.

Sub: Registration u/s 12AA of the I.T.Act, 1961 in the case of **Smile Always Foundation**, (PAN: AAGAS3398L) Plot No.,13, Mamathanagar, Nagole, Hyderabad- Grant of - order - Issue - Reg.
Ref: Application in Form No.10A filed on 06.07.2012 by the said Institution.

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ORDER U/S 12AA(1)(b)(i) OF THE INCOME TAX ACT, 1961:

1. As constituted by the Trust Deed/Memorandum or Articles of Association dt.11.02.2005 and later amended on 13.06.2011, the Trust/Institution has filed an application in Form No.10A for Registration u/s 12A(a) of the Income Tax on 06.07.2012.
2. Accordingly, the said trust is hereby registered in the register meant for application in Form No.10A vide **F.No.DIT(E)/HYD/07(07)/12A/12-13**. This Registration is granted **with effect from 01.04.2012 onwards**.
3. This registration is subject to the fulfillment of the conditions laid down u/s 12A(a) of the Income Tax, 1961.
4. The registration does not ipso facto exempt the income unless the provisions of Section 11, 12, and 13 of the I.T.Act, 1961 are adhered to.
5. This registration may be cancelled in terms of the provisions of Section 12AA(3) if at any stage it is found that the activities of the applicant trust are not genuine or are not being carried out in accordance with the objects of the society.
6. The applicant shall comply with the provisions of section 139(4A).
7. Any amendment to the Trust Deed/Memorandum of Association would be effected with the prior approval of the undersigned, failing which the registration granted as above will be liable to be withdrawn.
8. At this stage, it may be further mentioned here, that the application in Form No.10G filed by the above society along with the said application in Form No.10A, is not being considered now, and the same has been filed. The



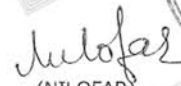
matter of grant of approval u/s 80G(5) shall be considered in future, only after filing of fresh application for the same by the society/institution.

9. Further, it is stated that the registration granted vide this order is subject to obtaining registration by the above society from the competent authority of Government of Andhra Pradesh u/s 43 of the A.P.Charitable and Hindu Religious Institutions & Endowments Act, 1987, and furnishing a certified copy of such order of Registration in this office, within a period of 4 months from the date of receipt of this order. For putting such a condition, reliance is placed on the decision of the Hon'ble Supreme Court in the case of Biharilal Jaiswal and others Vs.Commissioner of Income Tax & Others (217 ITR 746), wherein it was held that *one arm of law cannot be utilized to defeat the other arm of law and doing so would be to oppose to public policy and would bring the law into ridicule*, and, the decision of the Hon'ble Andhra Pradesh High Court, in the case of M/s New Noble Educational Society Vs Chief Commissioner Of Income Tax-1, Hyderabad reported in 334 ITR 303 in the context of matter of approval u/s 10(23C)(vi) of the Act, wherein it was held that the Chief Commissioner of Income Tax, can prescribe registration under AP Act, 30/87 within a specified period a condition, subject to which approval may be granted u/s 10(23C) of the Act.

Sd/-
(C.R.PATI)
Director of Income Tax (Exemptions)
Hyderabad.

Copy to :

1. Smile Always Foundation,
Plot No.,13, Mamathanagar,
Nagole, Hyderabad-
2. To the DDIT(E)- , Hyderabad.


(NILOFAR)
Income Tax Officer(H.Qrs)(Exemptions)
Hyderabad

