



OFFICE OF THE
DIRECTOR OF INCOME-TAX (EXEMPTIONS)
C.R. BUILDING, 3rd Floor, Queen's Road, BANGALORE - 560 001

No : DIT(E)BLR/80G(R)/463/AAATI4551L/ITO(E)-1/Vol 2010-2011

Date : 02/03/2011

APPROVAL UNDER SECTION 80G(5)(vi) OF THE INCOME TAX ACT, 1961

Name : **IDL FOUNDATION**

Address : No.28, 1st Cross, Opp. Sriniket Apartments, MSR Engineering College
Road, Mathikere, Bangalore,
Bangalore, Karnataka, 560003,

On verification of the application filed on 21/12/2010 by the above applicant and other details and documents submitted, it is seen that the trust/institution has been Registered under section 12AA of the Income-tax Act, 1961 vide Registration No. **DIT(E)/12AA/I-238/W-1/2005-06** dated 02/09/2005 and the applicant satisfies the conditions referred to in section 80G(5)(i) to (v) of the Income tax Act 1961. In view of the above, approval is granted u/s 80G(5)(vi) of the I.T. Act 1961 for the period from the **Assessment Year 2011-2012** onwards, subject to the following conditions :

The donations made to the above Institution/Fund are deductible under section 80G(2)(a)(iv) r.w.s. 80G(5)(vi) of the Income-tax Act, 1961 in the hands of the donors subject to the limits prescribed therein.

The grant of approval is further subject to the following conditions:

- i) The donee Institution/Fund shall forfeit this benefit provided under the law, if any of the conditions stated herein is not complied with in any way violated.
- ii) The Institution/Fund shall maintain its accounts regularly and also get them audited in accordance with sec.80G (5)(iv) read with section 12A (b) and 12A(c) and submit the same along with the return of income before the Assessing Officer within the due date as per the requirements of section 139(1) read with section 139(4A) of the Income Tax Act 1961.
- iii) The Institution/Fund must issue serially numbered and dated receipts to the donors for the donations (voluntary contributions) received, duly signed by any one of the Trustees or their authorized persons. Such receipts shall bear the PAN number of the trust, number and date of this order, and the period of its validity. The name and address of the donor must also be clearly mentioned on the receipt.
- iv) This approval to the Institution/Fund shall apply to the donations received only if the Institution/Fund is established in India for charitable purposes, and fulfills the conditions laid down in section 80G(5)(i), (ii), (iii), (iv) & (v), 80G(5A), 80G(5B) and 80G(5C) of the Income-tax Act.
- v) The Institution/Fund should not issue receipts allowing any benefit under this section to any person if the amount so received is in lieu of any goods, benefit or services rendered directly or indirectly by the Institution/Fund to such person.
- vi) It is advised that the Institution/Fund prominently displays its name and address, and 80G recognition certificate number at the place where its charitable activities are carried on. If there is any change in the address, the same should be intimated to the undersigned as well as to the Assessing Officer.



sd/-
(SATISH GOYAL)
Director of Income-Tax (Exemptions),
Bangalore.

(G.T. SHASHI)
Income-Tax Officer (Exemptions)-1,
for Director of Income-Tax (Exemptions),
Bangalore.

Copy To :
1) The Applicant.
2) The Assessing Officer.

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No.DIT(E)/12A/I-238/W-1/05-06

Office of the
Director of Incometax(Exemptions),
3RD Floor, C R Bldgs, Queens Road,
Bangalore – 560 001.
Date: 02.09.2005

CERTIFICATE UNDER SECTION 12AA(a) OF THE INCOME TAX ACT, 1961

Name : IDL FOUNDATION

Address: 13, West Park Road, 14th Cross, Malleswaram, Bangalore – 560 003.

The above institution is constituted by a Trust Deed/Memorandum of Association dated 14.03.2005. It has filed an application seeking registration u/s.12A(a) of the Income Tax Act, 1961 in the prescribed form on 28.04.2005 i.e. within the stipulated time. Registration is granted w.e.f. 14.03.2005 as a "Wholly Charitable Trust".

2. The name of the Trust/Institution has been entered at No.DIT(E)/12A/I-238/W-1/05-06 in the Register of Application u/s.12A(a) of the Income Tax Act, 1961 maintained in this office.
3. The registration u/s.12A(a) of the Income Tax Act, 1961 does not automatically exempt the Income of the Trust/Institution. The question of taxability of the income of the Trust/Institution shall be examined and decided upon by the Assessing Officer(A.O) based on the conduct of the activities, compliance with various statutory and other requirements, etc., without prejudice to the fact of granting mere in Principal Registration by this Order.
4. The registration u/s.12A(a) of the I.T.Act, 1961 does not automatically confer any exemption or deduction u/s.80G to the donors.
5. This certificate cannot be used as a basis for claiming non deduction of tax at source in respect of investments etc., relating to the trust/institution. If necessary, separate applications in prescribed forms have to be filed before the A.O. in order to claim non deduction of tax at source.
6. The Trust/Institution shall apply for PAN if not already applied for and quote the PAN in all its communication.
7. The Trust/Institution shall furnish a return of income every year within the time limit prescribed under the Act.

Sd/-
(JASON P BOAZ)
Director of Incometax(Exemptions),
Bangalore.

Copy to: The Additional Director of Income-tax(Exemptions),Bangalore.
The Asst.Director of Income-tax(Exemptions), Circle 17(1), Bangalore.



(C V NARAYANA REDDY)
Income-tax Officer (Exemptions), Ward-I,
for Director of Income Tax(Exemptions),
Bangalore.