



OFFICE OF THE
COMMISSIONER OF INCOME TAX (EXEMPTIONS),
AAYAKAR BHAWAN, 5, ASHOK MARG, LUCKNOW.

Name of the Trust/Institution : Medha Learning Foundation.
Address : 407, Dr. Baijnath Road, New Hyderabad,
Lucknow, U. P. -226007.
PAN : AAHCM3187E
Status : Company.
Date of Order : 28.05.2015

ORDER UNDER SECTION 12AA(1)(b)(i) OF THE INCOME TAX ACT, 1961

The aforesaid Trust/Society/Company/Institution created/established under the Trust Deed/Memorandum of Association dated 11.07.2011 which has been registered with the Charity Commissioner/Registrar of Assurances/Registrar of societies Kanpur vide registration No. U80904UP2011NPL045664 dated 11.07.2011 has filed an application for registration u/s 12A (a) of Income Tax Act, 1961 in Form No. 10A on 24.11.2011. The said application was rejected by CIT-II, Lucknow vide dated 29.05.2012. By aggrieved the said order, the assessee had preferred an appeal before the Hon'ble ITAT, Lucknow Bench, being ITA No. 416/LKW-2012. The Hon'ble ITAT has been pleased to set aside the order of Id. Commissioner of Income tax and has restored the matter to his file with a direction that ("Keeping in view the totality of the facts and circumstances of the case, we find that the statement of account ending on 31.03.2012 was not available while adjudicating the issue of grant of registration under section 12AA of the Act by the Id. Commissioner of Income-tax, as it could not be compiled or audited by 29.03.2012. Now the same has been filed before us, which is available at pages 70 to 81 of the supplementary paper book. It is also an admitted fact that the assessee -company was formed on 11.07.2011 and this was the first year of account. Now when the accounts are finalized and are available with the assessee and the same can be looked into by the Id. Commissioner of Income-tax in order to conclude the nature of activities undertaken by the assessee. We, therefore, set aside the order of the Id. Commissioner of Income-tax and restore the matter to his file with a direction to re-adjudicate the issue of grant of registration under section 12AA of the Act in the light of the documents filed before the Tribunal. Needless to mention here that reasonable opportunity may be afforded to the assessee to represent its case.") to re-adjudicate the issue of grant of registration under section 12AA of the Act in the light of documents filed before the Tribunal, by affording reasonable opportunity of hearing to the assessee to represent its case.

In compliance to direction of hon'ble ITAT an opportunity of hearing was given to the applicant. In response the same Shri Pradeep Kapoor, CA, and AR present and filed written submission alongwith Paper Book filed before ITAT. Applicant stated vide 5 para of written submission dated 29.04.2015 that from a perusal of the main objects for which the assessee company has been established (kindly refer to page no. 4 to 11 of the P. B.), it will be seen that the main objects for which the assessee company has been established are the objects of charitable purpose for promoting education within the meaning of "charitable purpose" as defined in clause (15) of section 2 of the Income-tax, 1961. Therefore, the appellant's claim for registration under section 12AA of the Act deserves to be considered favourably.



Considering the written submission of applicant I am of the opinion that the applicant did the work of promoting education. After considering the material placed on record, I the undersigned, hereby register the Trust/Society/Company/Institution with effect from 01.04.2011.

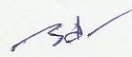
2. The name of the Trust/Society/Company/Institution has been entered at URN ^{10.4} as established for religious/charitable purposes in the Register of Trusts/Institutions maintained in this office.

3. No change in the Trust Deed/Memorandum of Association shall be effected without the prior approval of the undersigned i.e. Commissioner of Income Tax(Exemptions), Lucknow.

4. This certificate testifies to the facts of registration u/s 12AA of the Income Tax Act, 1961, only. It does not confer any right or entitlement regarding operation of section 11, 12 & 13 or any other provisions of the Income Tax Act, 1961 which is to be decided by the Assessing Officer on merit.

5. In terms of Section 12AA(3), if the activities of the trust/institution are found to be not genuine or not being carried out in accordance with the objects of the trust/institution, the registration granted vide this order shall be liable for cancellation.

6. The Trust/Institution shall operate/open Bank Account in the name of the exempted entity and not in the name of any of the trustees/members/director.

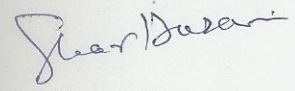

(Dr. Om Prakash Meena)
Commissioner of Income Tax(Exemptions),
Lucknow.

F.NO. CIT(Exemptions)/Lko/12AA/2015-16

Dated 29.05.2015

Copy Forwarded to –

- 1.The Addl./Joint Commissioner of Income Tax (Exemptions), Range –Lucknow
- 2.The Dy./Asst. Commissioner of Income Tax (Exemptions), Circle, Lucknow.
- 3.The Income Tax Officer (Exemptions), Lucknow.
- ✓ 4.The Applicant.


(Izhar Husain)
Income Tax Officer (HQ)
For the Commissioner of Income Tax(Exemptions),
Lucknow.

