

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II,
SECTION 3, SUB-SECTION (ii)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)
NOTIFICATION

New Delhi, dated the 20th July, 2015


S.O. 1953 (E).- Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O.234(E) dated the 15th February, 2007, issued under clause (b) of the Explanation to section 35AC of the Income-tax Act, 1961 (43 of 1961), the Central Government had notified at serial number 13, "To provide health and employment opportunities" by "Shanti Samaj Sevi Samiti, 2/377, Khatrana Street, Farrukhabad – 209625, (Uttar Pradesh)", as an eligible project or scheme for a period of three years beginning with financial year 2006-2007, which was extended further vide notification number S.O. 2610(E) dated 14th October, 2009 for a period of three years beginning with the financial year 2009-10 and which was extended further vide notification number S.O. 664(E) dated 12th March, 2013 for a period of three years beginning with the financial year 2012-13;

And whereas the said project or scheme is likely to extend beyond nine years;

And whereas the National Committee for Promotion of Social and Economic Welfare, being satisfied that the said project or scheme is being executed properly, made a further recommendation under sub-rule (5) of rule 11M of the Income-tax Rules, 1962 for specifying the said project or scheme for a further period of three years;

Now, therefore, the Central Government, in exercise of the powers conferred by sub-section (1) read with clause (b) of the Explanation to section 35AC of the Income-tax Act, 1961 (43 of 1961), hereby notifies the scheme or project "To provide health and employment opportunities" which is being carried out by "Shanti Samaj Sevi Samiti, 2/377, Khatrana Street, Farrukhabad – 209625, (Uttar Pradesh)", without any change in the approved cost of Rs. 71.40 lakh, as an eligible project or scheme for a further period of three years beginning with financial year 2015-16 i.e. 2015-16, 2016-17 and 2017-18.

[No. 166 /2015/ F.No.V.27015/2/2015-SO (NAT.COM)]


(Makhan Lal Meena)

Deputy Secretary (National Committee)



भारत सरकार
वित्त मंत्रालय
राजस्व विभाग
सामाजिक और आर्थिक कल्याण की
अभिवृद्धि के लिये राष्ट्रीय समिति

Government of India
Ministry of Finance
Department of Revenue
National Committee for Promotion
of Social and Economic Welfare

File No. NC -270/ 743/2005
New Delhi, the 21st July, 2015

To,

Managing Trustee,
Shanti Samaj Sevi Samiti,
2/377, Khatrana Street,
Farrukhabad -209625,
Uttar Pradesh.

Subject : Request for Amendment of Notification S.O.No. 234(E) dated 15.2.2007

Sir,

Please refer to your letter on the above captioned subject. Find enclosed here with a copy of the notification S.O.NO. 1953(E) dated 20.7.2015 amending notification S.O.No. 234(E) dated 15.2.2007.

2. The approval is subject to the following conditions:-

- (i) Out of total beneficiaries of the project, at least 50% beneficiaries must belong to economically weaker sections of the society whose income is below Rs.18000/- per annum and they should be provided freeship. However, this shall not apply to cases, where the services or facilities are to be provided free of cost completely to all the beneficiaries.
- (ii) A complete record of such beneficiaries is maintained including their names and addresses, the nature of services provided and the fee charged, if any. The record should be open for verification at any given time.
- (iii) Violation of conditions may entail taxation of the entire amount of donation in the hands of the institution.

- (iv) A complete record of projects undertaken, its location, specific activities done, amount spent on each activity and the assets, if any, created should be maintained for verification, if necessary.
- (v) The institution would file a report from a Chartered Accountant alongwith the return of income of each assessment year certifying that the existing records of the Institution adequately demonstrate that 50% of total beneficiaries came from the economically weaker sections of the society and that full benefits were rendered to them free of cost.
- (vi) The trust should display public notices at prominent places indicating the extent of services to be provided alongwith the free or concessional benefits and the facilities, which are reserved for people belonging to weaker sections of the society who will not be charged any fee. The address and contact numbers of the office of National Committee (being the approving authority) must also be displayed.

3. In term of Rule 11K (iv) of the Income Tax Rules, 1962, the organization is required to maintain a separate account for each approved project. In addition to inspection by the Income Tax Department, the accounts shall be open for inspection of the National Committee or any official deputed by the Committee for this purpose.

4. It may be ensured that Annual Status Reports are duly submitted in respect of the approved project indicating the amount of donations collected/received under Section 35AC of the Income Tax Act, 1961; the amount spent and the extent of work carried out, duly certified by a senior executive of the organization/Institution alongwith photographs relating thereto, if any, in the prescribed Form 58D. The status reports should be sent in the prescribed format only. Additional comments, if any, may be sent separately, but in no case, shall any annual report or performance report be accepted as a substitute for the prescribed status report in form 58D. These reports have to be prepared and finalized as on 31st March of every year alongwith a statement of accounts, and submitted so as to reach the Secretariat of the National Committee by 31st May of every year.

5. While receiving the donations u/s 35AC of the I.T. Act, 1961 for the notified project, it may be ensured that receipts are issued in the form 58-A/58-B. These certificates are required to be issued in terms of Income Tax Rule 110 and specimen of these forms is available in the Income Tax Rule, 1962.

6. On completion of the project or scheme, a final report has also to be submitted alongwith a certificate from the Local Administration/ Gram Panchayat in all such cases where assets created were to be handed over to such authorities.

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7. Failure to conform to these terms and conditions may result in the withdrawal of the approval of the project or scheme and will also be taken note of while considering any other project or scheme submitted by an Association/Institution/Organisation. The withdrawal of approval may entail taxation of the entire amount of donation in the hands of the organisation.

8. Receipt of this letter may please be acknowledged. File Number must be mentioned in all future communications.

Yours faithfully,



(P.K. Jain)

Section Officer (National Committee)

Tele: 2309 2598

Copy to:-

CCIT(Meerut) alongwith a copy of the notification with a request to forward the same to the jurisdictional CIT.



(P.K. Jain)

Section Officer (National Committee)