



F.No. NC-123/2001



भारत सरकार
वित्त मन्त्रालय
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
Dated the 20th December, 2002

To,

The Chief Functionary,
Shraddha Rehabilitation Foundation,
Garnet, Behind Shanti Ashram, Borivli(W),
Mumbai-400 003.

Subject : Notification under Section 35AC of the Income Tax Act,1961 as recommended by the National Committee for Promotion of Social and Economic Welfare – regarding.

Sir,

I am directed to refer to your letter dated 12th November,2001 on the above mentioned subject and to say that on the basis of recommendations of the National Committee for Promotion of Social and Economic Welfare (Department of Revenue), New Delhi, it has been decided to approve your Association/Institution and the project as notified under **Notification No.1273(E) dated 09.12.2002**, a copy of which is enclosed for your ready reference.

2. In term of Rule 11K(iv) of the Income Tax Rules,1962, you are requested 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.

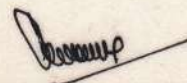
3. It may be ensured that half-yearly progress report are duly submitted in respect of the approved project indicating the amount of donations collected/received under Section 35AC of the Income Tax Act,1961, the amount spent and the extent of work carried out, duly certified by a senior executive of the organisation/Institution alongwith photographs relating thereto, if any. These reports have to be prepared and submitted as on 30th September and 31st March of every year alongwith a statement of accounts, and addressed to the Secretary (National Committee) so as to reach the Secretariat of the National Committee by 31st December and 30th June of every year.

4. 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 issued in terms of Income Tax Rule 11-0 and specimen of these forms are available in the Income Tax Rule,1962.

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5. 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.
6. 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 your Association/Institution/Organisation.
7. Receipt of this letter may please be acknowledged.

Yours faithfully,



(N.N. Mishra)
Director (National Committee)

Encl : As above

Copy to :-

CCIT (Mumbai) alongwith a copy of the relevant notification with a request to forward the same to the CIT concerned.

(N.N. Mishra)
Director (National Committee)

TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II,
SECTION 3, SUB-SECTION (ii) DATED 9th December, 2002.

GOVERNMENT OF INDIA
MINISTRY OF FINANCE AND COMPANY AFFAIRS
(Department of Revenue)

NOTIFICATION

New Delhi, dated the 9th December, 2002

S.O.1273(E).- 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), the Central Government on the recommendations of the National Committee, hereby approves the institutions mentioned in column (2) of the Table below and specifies the eligible projects or schemes and the estimated cost thereof as mentioned in column (3) of the said Table and also specifies in column (4) of the said Table, the maximum amount of such cost which may be allowed as deduction under the said section 35AC, namely:-

TABLE

Serial Number	Name of the Institution	Project or scheme and estimated cost thereof	Maximum amount of cost to be allowed as deduction under section 35AC
(1)	(2)	(3)	(4)
1	Bongaigaon Refinery and Petrochemicals limited, P.O. Dhaligaon, District Bongaigaon, Assam-783385.	Welfare schemes	Rs.85.00 lakhs for Assessment Year 2003-2004 i.e. for one year only.
2.	Puj Shri Nemichand Kesharchand Manot Charitable Trust, "Hirkesh", Behind Dist. Co.-op Bank Ltd., Station Road, Ahmednagar.	Construction of building, Free Medical facilities, Rehabilitation of Leprosy cured people and grant of freeship to economically weaker sections .	Rs.39.60 lakhs for Assessment Years 2003-2004, 2004-2005 and 2005-2006 i.e. for three years only.
3.	Shree Gopinathjidev Kelvani Trust Gadhada Shree Swaminarayan Gurukul, Near Railway Station, Ahmedabad Road, Sihor-364 240.	Running of an educational project at Sihor.	Rs.170.00 lakhs (corpus fund) for Assessment Years 2003-2004, 2004 -2005 and 2005-2006 i.e. for three years only.
4.	Ashurali Vivekananda Smriti Sangha, Village Ashurali, P.O. Sadhurhat, District 24 Parganas (South), West Bengal.	Construction of Maternity ward, latrines, training for traditional Birth Attendants (TBA), health workers, purchase of maternity ward equipments/TBA Kits, Ambulance Van etc., organise awareness camps/health melas and running of community based health	Rs.20.00 lakhs for Assessment Years 2003-2004 and 2004 - 2005 i.e. for two years only.

services for 20 villages, Diamond Harbour, II Block, 24-Parganas (South), West Bengal

5. Ashurali Vivekananda Smriti Sangha, Village Ashurali, P.O. Sadhurhat, District 24 Parganas (South), West Bengal. Economic rejuvenation of small-marginal farmers through Capacity Building Programme (Construction of godown and office room, purchase of equipments, motorcycle, projector, slides, tape recorder, Agro inputs and running expenses), Diamond Harbour, II Block, 24-Parganas (South), West Bengal. Rs.6.00 lakhs for Assessment Years 2003-2004 and 2004 - 2005 i.e. for two years only
6. Ashurali Vivekananda Smriti Sangha, Village Ashurali, P.O. Sadhurhat, District 24 Parganas (South), West Bengal. Purchase of tape recorders, cassettes, instructional aids, paddy, chicks, 2 rickshaw vans, teaching aid, fuel, feed and vaccines etc. and running of self-sustainable inter supportive women and child development programme in two villages, Diamond Harbour, II Block, 24-Parganas (South), West Bengal. Rs.2.98 lakhs (corpus fund) for Assessment Years 2003-2004 and 2004 - 2005 i.e. for two years only
7. Dau Dayal Mahila Mahavidyalaya Society, Regd. Office: Bye Pass Road, Firozabad (U.P.). Purchase of land, construction of building, hostel for women at Dau Dayal Mahila Mahavidyalaya (PG) College, Firozabad. Rs.226.75 lakhs for Assessment Years 2003-2004, 2004 - 2005 and 2005-2006 i.e. for three years only.
8. Sri Vadilal S. Gandhi Charitable Trust, Antisar Darwaja, Kapadvanj-387 620, District Kheda, Gujarat. Rehabilitation of the disabled. Rs.269.42 lakhs plus a corpus fund of Rs. 100.00 lakhs for Assessment Years 2003-2004, 2004 - 2005 and 2005-2006 i.e. for three years only.
9. Shri Shah Khimchand Laxmichand Institute for Deaf & Dumb School Trust, 51, Vidyanagar, Bhavnagar-364001. Construction of auditorium and running of deaf and dumb school, Bhavnagar. Rs.731.00 lakhs including a corpus fund of Rs.700.00 lakhs for Assessment Years 2003-2004, 2004-2005 and 2005-2006 i.e. for three years only.
10. The Guild of Service - MCJ Special High School for the Hearing Impaired, Off. 28 & 29, Casa Major Road, Egmore, Chennai-600001. Construction of building, purchase of furniture, computer, equipments and school vans- MCJ Special High School for the Hearing Impaired, Annanagar West - 101. Rs.37.42 lakhs for Assessment Years 2003-2004, 2004-2005 and 2005-2006 i.e. for three years only.

11.	Shraddha Foundation, Garnet, Behind Shanti Ashram, Borivli (W), Mumbai-400 003.	Rehabilitation Foundation- Centre for mentally ill destitute. Garnet, Behind Shanti Ashram, Borivli (W), Mumbai-400 003.	Shraddha Rehabilitation Foundation- Centre for mentally ill destitute. Garnet, Behind Shanti Ashram, Borivli (W), Mumbai-400 003.	Rs.43.30 lakhs for Assessment Years 2003- 2004, 2004-2005 and 2005-2006 i.e. for three years only.
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2. This notification shall remain in force for a period of one year in relation to assessment years 2003-2004 in respect of project or scheme mentioned at serial number 1 and for a period of two years in relation to assessment years 2003-2004 and 2004-2005 in respect of projects or schemes mentioned at serial number 4,5,6 and for a period of three years in relation to assessment years 2003-2004, 2004-2005 and 2005-2006 in respect of projects or schemes mentioned at serial number 2,3,7, 8,9,10 and 11 of the said Table.

[No. 365/2002 /F.No.NC- 113/2002]

G.C. Srivastava
(G.C. SRIVASTAVA)
Secretary(National Committee)