

F.No. V-27011/289/2011-SO(NAT.COM)



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

New Delhi, dated the 4th October, 2011

To,

**Shraddha Rehabilitation Foundation,
Shraddha Manasarovar,
Opposite Eskay Club,
Off New Link Road, Borivali (W),
Mumbai 400103.**

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 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. S.O. 2302(E) dated 3.10.2011 a copy of which is enclosed for your ready reference.

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 freship. 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 organisation/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 submitted as on 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 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 are 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.

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.


Yours faithfully,



(Radha Krishan)
Section Officer (National Committee)

Copy to :-

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



(Radha Krishan)
Section Officer (National Committee)

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SECTION 3, SUB-SECTION (ii)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

NOTIFICATION

New Delhi, dated the 3rd October, 2011

S.O. 2302(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 for Promotion of Social and Economic Welfare, hereby notifies the institutions approved by the said National Committee, mentioned in column (2) of the Table below, and approves the eligible projects or schemes specified to be carried on by the said institutions and the estimated cost thereof as mentioned in column (3) of the said Table, and also specifies in the column (4) of the Table the maximum amount of such cost which may be allowed as deduction under the said section 35AC for the period of approval, 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.	Unnati Yuva Jagruti Mandal, Shop No.84, Sardar Centre, Opposite Vastrapur Lake, Ahmedabad, Gujarat - 380015.	Personal Training & Counseling of urban families for social and economical wellness. (Cost of Rs. 5.98 crore)	Rs. 5.98 crore for three financial years commencing with 2011-12 i.e 2011-12, 2012-13 & 2013-14.
2.	Yugantar Bharati(NGO), Post Box No.32, Namkom Post Office, Sidroul, Ranchi - 834010, Jharkhand.	The Changing face of Saranda Forest: Implications for conservation of Natural Resources. (Cost of Rs. 67.31 lakh)	Rs. 67.31 lakh for three financial years commencing with 2011-12 i.e 2011-12, 2012-13 & 2013-14.
3.	Gyan Mandal Laxmipura Group Prerit Agrogya Mandal, Laxmipura, Ta Khedbrahma, District Sabarkantha, Gujarat - 383275.	Hospital project. (Cost of Rs. 89.00 lakh)	Rs. 89.00 lakh for three financial years commencing with 2011-12 i.e 2011-12, 2012-13 & 2013-14.

4.	Purkal Stree Shakti Samiti, Village Purkal, Post Office Bhagwantpur, Dehradun, Uttarakhand.	Purkal Stree Samiti. (Cost of Rs. 8.00 crore including Rs. 5.00 crore as corpus fund)	Rs. 8.00 crore including Rs. 5.00 crore as corpus fund for three financial years commencing with 2011-12 i.e 2011-12, 2012-13 & 2013-14.
5.	Badr-E-Aowliya Research and Development Society, 15/2B, Bechulal Road, (CIT-Padmapukur) Entally, Kolkata 700014, West Bengal.	Development of Rural entrepreneurship and transfer of technology for horticultural products by utilizing locally grown horticultural crops. (Cost of Rs. 2.71 crore)	Rs. 2.71 crore for three financial years commencing with 2011- 12 i.e 2011-12, 2012-13 & 2013-14.
6.	Iskcon Food Relief Foundation, Hare Krishna Land, Juhu, Mumbai - 400 049.	Mid Day Meal Project of Jharkhand. (Cost of Rs. 21.16 crore)	Rs. 21.16 crore for three financial years commencing with 2011- 12 i.e 2011-12, 2012-13 & 2013-14.
7.	Sri Chaitanya Seva Trust, Bhaktivedanta Hospital, Srishti Complex, Bhaktivedanta Swami Marg, Mira Road (E), Dist. Thane- 401 107, Maharashtra.	Bhaktivedanta Hospital- community Health Services. (Cost of Rs.3865.36 lakh)	Rs. 3865.36 lakh for three financial years commencing with 2011- 12 i.e. 2011-12, 2012-13 & 2013-14.
8.	Sri Chaitanya Seva Trust, Bhaktivedanta Hospital, Srishti Complex, Bhaktivedanta Swami Marg, Mira Road (E), Dist. Thane- 401 107, Maharashtra.	Barsana Community Health Centre Project. (Cost of Rs. 582.17 lakh)	Rs. 582.17 lakh for three financial years commencing with 2011- 12 i.e. 2011-12, 2012-13 & 2013-14.
9.	Sri Chaitanya Seva Trust, Bhaktivedanta Hospital, Srishti Complex, Bhaktivedanta Swami Marg, Mira Road (E), Dist. Thane- 401 107, Maharashtra.	Bhaktivedanta Hospice. Vrindavan (Cost of Rs. 483.46 lakh)	Rs. 483.46 lakh for three financial years commencing with 2011- 12 i.e. 2011-12, 2012-13 & 2013-14.
10.	Carmel Community Trust, A-2, DDA Slum flats, Kalkaji, New Delhi 110019.	Free Education for sustainable development. (Cost of Rs 2.46 crore)	Rs 2.46 crore for two financial years commencing with 2011- 12 i.e. 2011-2012 & 2012-13.
11.	Ekta Shakti Foundation, A- 112, IInd Floor, Vikaspuri, New Delhi 110018.	Mid Day Meal semi automated kitchen and upgradation of kitchens.	Rs 11.68 crore for three financial years commencing with 2011-

		(Cost of Rs 11.68 crore)	12 i.e. 2011-2012, 2012-13 & 2013-14.
12.	Society for Promotion of Youth & Masses, SPYM centre 111/9, Opposite Sec B4, Vasant Kunj, New Delhi - 110 070.	Drug De-addiction cum Rehabilitation services for children in conflict with law. (Cost of Rs 3.06 crore)	Rs 3.06 crore for three financial years commencing with 2011-12 i.e. 2011-2012 & 2012-13 & 2013-14.
13.	Thalassemia and Sickle Cell Society, Door No.22-8-496 to 501, Chatta Bazar, Near city Civil Court, Purani Haveli, Hyderabad 500002.	Management of Transfusion Dependent thalassemia & Sickle Cell Patients, and its prevention. (Cost of Rs 7.46 crore)	Rs 7.46 crore for three financial years commencing with 2011-12 i.e. 2011-2012, 2012-13 and 2013-2014.
14.	Sardar Patel Health Foundation Sachchidanand Plot No.2701, Behind patel Park, Aerodrome Road, Bhavnagar-364001, Gujarat.	For extension & support of present activities i.e to meet with recurring deficits and to create corpus fund for future deficit of the hospital. (Cost of Rs. 750.51 lakh including a corpus fund of Rs. 530.25 lakh)	Rs.750.51 lakh including corpus fund of Rs. 530.25 lakh for three financial years commencing with 2011-12 i.e 2011-12, 2012-13 & 2013-14.
15.	Maathru Bhoomi Foundation (NGO), A-437, IIIrd Floor, G.D colony, Mayur Vihar Phase-III, Delhi 110096.	Vocational and skill training for women living in urban slums. (Cost of Rs. 35.15 lakh)	Rs. 35.15 lakh for three financial years commencing with 2011-12 i.e 2011-12, 2012-13 & 2013-14.
16.	Sri Parandhama Central Charitable Trust, 1-95, annamarajugari Palli, Sibyala(P), Rayachoti(M), Y.S.R. District, Andhra Pradesh - 516769.	Orphanage home/school project. (Cost of Rs. 2.67 crore including corpus fund of Rs. 50 lakh)	Rs. 2.67 crore including corpus fund of Rs. 50 lakh for three financial years commencing with 2011-12 i.e 2011-12, 2012-13 & 2013-14.
17.	Mayank Welfare Society, 104, Trishul Apartment, 5, Sanghi colony, A.B.Road, Indore , Madhya Pradesh - 452 008.	Soujanya Seva Mission. (Cost of Rs.19.62 crore)	Rs.19.62 crore for three financial years commencing with 2011-12 i.e 2011-12, 2012-13 & 2013-14.
18.	NRI Academy of Sciences, Chinakakani, Mangalagiri Mandal, Guntur District, Andhra Pradesh 522 503.	Expansion and providing more medical services. (Cost of Rs.18.50 crore)	Rs.18.50 crore for three financial years commencing with 2011-12 i.e 2011-12, 2012-13 & 2013-14.
19.	Late Smt Sona Algonda Patil Charitable Trust,	Awareness cum De-addiction camp, rehabilitation Centre for	Rs.1.13 crore for three financial years

	R/o Sona Clinic,118/2/3, Plot No.1, Patil Nagar, On West of Circuit House, Madhavnagar Road, Sangli, Maharashtra.	addicts, prevention of Alcoholism and Drug Abuse for addicted people from Sangli district. (Cost of Rs.1.13 crore)	commencing with 2011- 12 i.e 2011-12, 2012-13 & 2013-14.
20.	Bharat Sevashram Sangha, 211, Rash Behari Avenue, Kolkata 700019, West Bengal.	Expansion and addition of Floors of Bharat Sevashram Sangha Hospital Guwahati. (Cost of Rs. 3.10 crore)	Rs. 3.10 crore for three financial years commencing with 2011- 12 i.e 2011-12, 2012-13 & 2013-14.
21.	Shraddha Rehabilitation Foundation, Shraddha Manasarovar, Opposite Eskay Club, Off New Link Road, Borivali (W), Mumbai 400103.	Shraddha Rehabilitation Foundation. (Cost of Rs. 2.73 crore)	Rs. 2.73 crore for three financial years commencing with 2011- 12 i.e 2011-12, 2012-13 & 2013-14.
22.	Jan Kalyan Medical Society, National Highway 8A, Mandvi-Bhuj Road, Mandvi-Kutch, Gujarat.	Cancer Research Hospice & Dialysis Centre. (Cost of Rs. 4.5 crore)	Rs. 4.5 crore for three financial years commencing with 2011- 12 i.e. 2011-12, 2012- 13 & 2013-14..
23.	Maharashtra Homeopathic Foundation, Gunjalwadi Pathar, Chandanapuri Ghat, Sangamner, District Ahmednagar -422620, Maharashtra.	Swadhaar Project for Rural and Adiwashi People. 1.Vocational training centre for rural and urban youth 2. The home for the aged 3. Mobile Dispensaries for rural people. 4. Expansion of the existing activities. (Cost of Rs. 638.50 lakh)	Rs. 638.50 lakh for three financial years commencing with 2011- 12 i.e 2011-12, 2012-13 & 2013-14.
24.	Friends of Tribal Society, 19, Ganga Prasad Mukherjee road, Kolkata 700025.	Shiksha Dhan Sansthan. (Cost of Rs.2390 lakh)	Rs.2390 lakh for three financial years commencing with 2011- 12 i.e 2011-12, 2012-13 & 2013-14.
25.	S. Mahatme Memorial Eye Welfare Charitable Trust, Dr. Vikas Mahatme, 16 Central Excise Colony, Ring road, Nagpur 440015.	Upliftment of the Rural-Tribal Poor and Urban Slumdwellers by curing avoidable blindness. (Cost of Rs. 6.25 crore)	Rs.6.25 crore for three financial years commencing with 2011- 12 i.e 2011-12, 2012-13 & 2013-14
26.	Jamia Aminul Quran Trust, Post Panpur, Vijaypur Road, Block Himmat Nagar, District	Expansion/Renovation of existing school building with hostel facility for upliftment of downtrodden Girls and Boys	Rs. 3.01 crore for three financial years commencing with 2011- 12 i.e 2011-12, 2012-13

	Sabarkantha, Gujarat.	students providing quality education to all. (Cost of Rs. 3.01 crore)	& 2013-14.
27.	Sanjivani rural Education Society, A/p Kopargaon, Tal Kopargaon, District Ahmednagar, Maharashtra 423603.	Hostel facilities for girls from tribal & Marginal Farmers. (Cost of Rs. 12.20 crores including corpus fund of Rs 44.69 lakh)	Rs. 12.20 crores including corpus fund of Rs 44.69 lakh for three financial years commencing with 2011-12 i.e 2011-12, 2012-13 & 2013-14.
28.	Sri Guru Ram Das Charitable Hospital Trust, Mehta road, Near Hothian Village, Amritsar.	Health care project (hospital and medical college), Amritsar and Health Awareness Program will implement covering state of Punjab. (Cost of Rs.54 crore)	Rs. 32.40 crore for three financial years commencing with 2011-12 i.e 2011-12, 2012-13 & 2013-14.
29.	Vision Home club, Diphupar (4 th Mile), Dimapur, Nagaland- 797112.	Economic Empowerment of Tribal poor through Income Generation Programme. (Cost of Rs. 4.04 crore)	Rs. 4.04 crore for three financial years commencing with 2011-12 i.e 2011-12, 2012-13 & 2013-14.
30.	Gujarat Vankar Seva Samaj, Vankar Seva Bhavan, Jail Road, Subhash Bridge, Ahmedabad, Gujarat.	Upgradation of vocational training centers and starting of new centers with new courses. (Cost of Rs. 5.59 crore)	Rs.5.59 crore for three financial years commencing with 2011-12 i.e 2011-12, 2012-13 & 2013-14

II. This notification shall remain in force for a period of two years in relation to financial years 2011-12 and 2012-13 in respect of project or scheme mentioned at serial No. 10 and for a period of three years in relation to financial years 2011-12, 2012-13 & 2013-14 in respect of projects or schemes mentioned at serial numbers 1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 & 30 of the said table.

[No. 104/2011 / F.No.V.27015/4/2011-SO (NAT.COM)]

Nhande

Naveen Chandra
Director (National Committee)

(भारत के राजपत्र, असाधारण, भाग II, खण्ड-3, उपखण्ड (ii) में प्रकाशनार्थ)

भारत सरकार
वित्त मंत्रालय
(राजस्व विभाग)

अधिसूचना

नई दिल्ली, दिनांक 3 अक्टूबर, 2011

सां0आ0 ²³⁰² (अ0): आयकर अधिनियम, 1961(1961 का 43) की धारा 35 क ग के स्पष्टीकरण के खण्ड (ख) के साथ पठित उप धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए सामाजिक एवं आर्थिक कल्याण की अभिवृद्धि के लिए राष्ट्रीय समिति की सिफारिशों पर केन्द्रीय सरकार एतद् द्वारा नीचे दी गई सारणी के कॉलम (2) में उल्लिखित उक्त राष्ट्रीय समिति के द्वारा अनुमोदित संस्थानों को अधिसूचित करती है तथा उक्त संस्थानों द्वारा चलाई जाने वाली विनिर्दिष्ट पात्र परियोजनाओं अथवा स्कीमों और उक्त सारणी के कॉलम (3) में यथा उल्लिखित उनकी अनुमानित लागत को अनुमोदित करती है तथा सारणी के कॉलम (4) में ऐसी लागत की अधिकतम राशि को भी विनिर्दिष्ट करती है जिसे उक्त धारा 35 क ग के तहत अनुमोदित अवधि के लिए कटौती के रूप में अनुमत किया जाना है, नामतः-

सारणी

क्रम सं0	संस्था का नाम	परियोजना अथवा स्कीम और उसकी अनुमानित लागत	धारा 35 क ग के अंतर्गत कटौती के रूप में अनुमत की जाने वाली लागत की अधिकतम राशि
(1)	(2)	(3)	(4)
1.	उन्नति युवा जाग्रति मंडल, शॉप सं0 84, सरदार सेन्टर, वस्त्रपुर लेक के सामने, अहमदाबाद, गुजरात, -380015	शहरी परिवारों की सामाजिक और आर्थिक बेहतरी के लिए वैयक्तिक प्रशिक्षण और परामर्श (लागत 5.98 करोड़ रुपये)	वर्ष 2011-12 से आरंभ होने वाले वर्ष से तीन वित्तीय वर्षों के लिए अर्थात् 2011-2012, 2012-2013 एवं 2013-2014 हेतु 5.98 करोड़ रुपये
2.	युगान्तर भारती (एन जी ओ) पो0 बाक्स सं0 32, नामकोम डाकखाना, सिदरोल, रांची-834010, झारखंड	सारंदा जंगल का बदलता रूप: प्राकृतिक संसाधनों के संरक्षण के लिए प्रेरणा (लागत 67.31 लाख रुपये)	वर्ष 2011-12 से आरंभ होने वाले वर्ष से तीन वित्तीय वर्षों के लिए अर्थात् 2011-2012, 2012-2013 एवं 2013-2014 हेतु 67.31 लाख रुपये
3.	ज्ञान मंडल लक्ष्मीपुरा ग्रुप प्रेरित आरोग्य मंडल, लक्ष्मीपुरा तालुका खेडब्रह्मा, जिला साबरकांठा, गुजरात -383275	अस्पताल परियोजना (लागत 89.00 लाख रुपये)	वर्ष 2011-12 से आरंभ होने वाले वर्ष से तीन वित्तीय वर्षों के लिए अर्थात् 2011-2012,