

1.4.2011

To,  
Shraddha Rehabilitation Foundation  
Mumbai

Dear Dr. Vatwari,

By virtue of amendment in Finance (no 2) Bill, 2009, with effect from 1<sup>st</sup> October, 2009, the requirement of periodic renewal of approval under Section 80G is being done away with. The explanatory memorandum clarifies that, all trusts whose Section 80G approval expires on or after 1<sup>st</sup> October, 2009 will not have to apply for approval again, and their approval will continue to be valid in perpetuity unless withdrawn.

Relevant portion of the explanatory memorandum to Finance (no 2) bill, 2009 is produced as under;

*it is proposed to omit the proviso to clause (vi) of sub-section (5) of section 80G to provide that the approval once granted shall continue to be valid in perpetuity. Further, the Commissioner will also have the power of withdraw the approval if the Commissioner is satisfied that the activities of such institution or fund are not genuine or are not being carried out in accordance with the objects of the institution or fund.*

*This amendment will take effect from 1st day of October, 2009. Accordingly, existing approvals expiring on or after 1st October, 2009 shall be deemed to have been extended in perpetuity unless specifically withdrawn. However, in case of approvals expiring before 1st October, 2009, these will have to be renewed and once renewed these shall continue to be valid in perpetuity, unless specifically withdrawn.*

Please inform your donors that existing 80G certificate issued to Shaddha Foundation is valid up to 31<sup>st</sup> March 2011 and in light of amendment made in Section 80G vide Finance (no 2) bill, 2009 it is not required to renew its 80G certificate. Such 80G certificate will continue to be valid in perpetuity unless withdrawn.

Regards,

Sd/-

S. S. Agaskar

Partner

Contractor, Nayak & Kishnadwala

Chartered Accountants

Tel: +91 22 66359681-84, 22661819

**OFFICE OF THE DIRECTOR OF INCOME-TAX (EXEMPTION),  
6th FLOOR, PIRAMAL CHAMBERS, PAREL, MUMBAI-400 012.**

ORDER NO.DIT(E)/MC/80G/485/2008/2008-09

Name & Address of the Trust/  
Institution/Association : **SHRADDHA REHABILITATION FOUNDATION  
SHRADDHA MANAS SAROVAR,  
OPP. ESKAY CLUB, OFF NEW LINK ROAD,  
BORIVALI (W), MUMBAI-400 103**

PAN : **AACTS 2183 A**

12-A Registration No. : **TR/28775 dated 23.12.1991**

Date of application : **08.05.2008**

Date of Order : **12.01.2009**


**UNDER SECTION 80-G OF THE I. T. ACT  
(INITIAL/RENEWAL)**

On verification of the facts stated before me/hearing before me I have come to the conclusion that this organisation has satisfied the conditions u/s.80-G of the I.T. Act, 1961. It shall henceforth satisfy the conditions u/s.80-G(5) as laid down below:

1. The Donee Institution shall forfeit this benefit provided under the law if any one of the conditions stated herein is not applied with/flouted/abused/whifled down or in any way violated.
2. This exemption is valid for the period from 08.05.2008 to 31.03.2011 and subject to the following conditions:

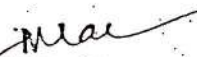
**CONDITIONS :**

- i. You shall maintain your Accounts regularly and also get them audited to comply with section 80-G(5)(iv) read with section 12A(b) of the I. T. Act.
- ii. Every receipt issued to a donor shall bear the number and date of this order and shall state the date upto which this certificate is valid i.e. Assessment Year 2011-2012.
- iii. No change in the Deed of the Trust/Association shall be effected without due procedure of law i.e. by the order of the Jurisdictional High Court and its intimation shall be given immediately to this office.
- iv. Under the provisions of section 80-G if you are registered u/s.12A, u/s.12AA(1)(b) or approved u/s.10(23), 10(23C)(vi)/(via), etc., shall have to maintain separate books of accounts in respect of any business activity carried on u/s.80-G(5)(i)(a) and shall intimate it within one month of commencement of such activity to this office.
- v. Under the provisions of section 80-G any donation received shall not be utilised for the purpose of any such business carried on whether directly/indirectly.
- vi. While issuing the certificate to the Donor the commitment made above should be honoured and it shall not be abused/used in any other purpose.
- vii. The institution shall ensure that no Non-Charitable purpose shall be served or sought to be served by the Trust/Society/Non-Profit Company as is informed in terms of Yograj Trust reported in 107 ITR 777 (SC).
- viii. It shall be ensured that at no time you shall utilised the Institution or its funds for the benefits of any particular Religious community or caste prohibited u/s.80G(5)(iii).
- ix. This office and the Assessing Officer shall also be informed about the Managing Trustee/Manager of your Trust/Society/Non Profit Company and the place where the activities of the Trust/Institution are undertaken/likely to be undertaken to satisfy the claimed objects.
- x. In case Renewal is not sought from this office the manner in which the Assets shall be used/the purposes for which they shall be used shall be immediately informed to this office.
- xi. Religious expenditure should not exceed more than 5% of its total income.
- xii. The certificate u/s.80G of the I.T.Act 1961 does not automatically exempt the income of the Trust/Institution.

  
( R. K. SINHA )  
Director of Income Tax (Exemption),  
Mumbai.

Copy to :

1. The applicant as above.
2. Guat File, ITO(TECH)DIT

  
( MANOJ LAL BAITHA )  
Income Tax Officer (E)(Tech.)  
For DIT(E), Mumbai.