



OFFICE OF THE
DIRECTOR OF INCOME TAX (E)
3RD FLOOR, AAYAKAR BHAWAN
DISTT. CENTRE LAXMI NAGAR,
DELHI - 110092.

No. DIT(E) 2007-2008/ G-655/879/ 113

DATED: 20-08-09

NAME & ADDRESS OF THE APPLICANT : GOONI
J-93, SARITA VIHAR, NEW DELHI

SUB : ORDER UNDER SECTION 80G (5)(vi) OF THE INCOME TAX ACT, 1961

On verification of the facts stated before me/hearing before me, I have come to the conclusion that this organization satisfies the conditions u/s 80G of the Income Tax act, 1961. The Institution/Fund is granted approval subject to the following conditions:-

1. The Donne Institutions shall forfeit this benefit provided under the law, if any of the conditions stated herein is not complied with/abused/whittled down or in any way violated.
2. This exemption is valid for the period to 01/04/2007 to 31/03/2010 and subject to the following conditions.

CONDITIONS :-

- i) You shall maintain your accounts regularly and also get them audited to comply with sec. 80G(5)(iv) read with section 12A(b) and 12A(c) and submit the same before the assessing officer by the due date as per section 139(1) of the Income Tax Act 1961.
- ii) Every receipt issued to donor shall bear the number and date of this order and shall state the date upto which this certificate is valid (from 01/04/2007 to 31/03/2010).
- iii) No change in the deed of the trust/association shall be affected without the due date procedure of law, i.e. by the order of the jurisdictional High Court and its intimation shall be given immediately to this office.
- iv) The approval to the institution/fund shall apply to the donations received only if the fund/institution, established in India for charitable purpose, fulfills the conditions as laid down in section 80G (i), (ii), (iii), (iv) & (v) of the Income Tax Act 1961.
- v) This office and the assessing officer shall also be informed about the managing trustees of Manager of your Trust/Society/Non Profit Company and the places where the activities of the Trust/Institution are undertaken/likely to be undertaken to satisfy the claimed objects.

You are requested to file the return of income of your fund/institution as per section 139(1)(4A)/(4C) of the Income Tax Act, 1961.

S.K. Singh

(S.K. SINGH)
Director of Income Tax
(Exemptions), New Delhi

Copy to:-

1. The Applicant as above.
2. The Assessing Officer.

S.K. Dewan

(S.K. DEWAN)
Income Tax Officer (E)(Hqrs.)
For Director of Income Tax,
New Delhi.

Centre.

Automatic Renewals for 80G - No Renewals Required For 80G Certificate

Section 80G of the income Tax Act provides for deduction to donors in respect of donation made to certain funds and institutions established for "charitable purpose."

Earlier as per section 80G (5) (vi) approval under section 80G had "effect for such assessment year or years, not exceeding five assessment years, as may be specified in the approval."

The Finance (No.2) Act, 2009 omitted clause (vi) of section 80G (5) with effect from 1-10-2009. According to the Memorandum explaining the provisions of the Finance (No.2) Bill, 2009, clause (vi) of section 80G (5) is omitted "to reduce the undue hardship caused to bona fide institutions and funds and also to eliminate wastage of time and resources of the tax administration in renewing approvals from time to time."

The effects of this amendment are:

- 1) Approvals once granted shall continue to be valid in perpetuity. Therefore all the approvals granted after 1-10-2009 shall be valid for all time to come unless withdrawn.
- 2) Existing approvals expiring after 1-10-2009 need not be renewed and shall be deemed to be continued in perpetuity, unless specifically withdrawn.
- 3) Approvals expiring before 1-10-2009 will have to be renewed once and after such renewal these shall be valid for perpetuity, unless specifically withdrawn.