



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
Room No. 17, Church Road Hutments,
North Block, New Delhi-110001

File No F.No.V.27011/272/2012-SO(NAT.COM)
New Delhi, the 27th April, 2016

To,

Managing Trustee,
Sahyog Care for You,
GH 14/757, PaschimVihar,
New Delhi – 110 087.

Subject : *Request for Amendment of Notification S.O. No. 3033 (E) dated 7.10.2013*

Sir,

Please refer to your letter on the above captioned subject. Find enclosed here with a copy of the notification S.O.NO. 1515 (E) dated 26th April, 2016 amending notification S.O. No. 3033 (E) dated 7.10.2013.

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.

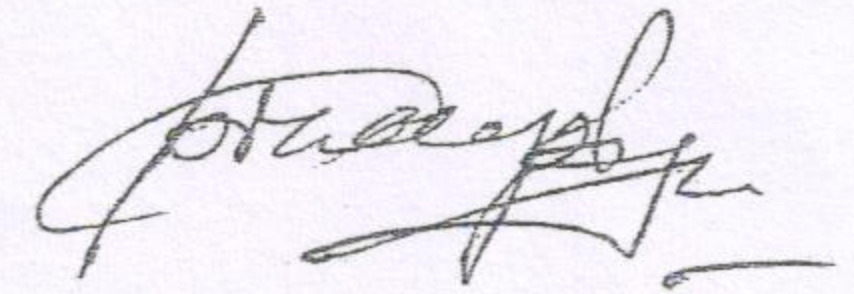
6. On completion of the project or scheme, a final report has also to be submitted alongwith a certificate from the Local Administration/ Gram Panchayat in all such cases where assets created were to be handed over to such authorities.

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. For grant of extension of period of approval, if required, the organization/trust/institution shall apply at least three months before the expiry of the period of exemption.

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

Yours faithfully,



(P.K. Jain)

Section Officer (National Committee)

Tele: 2309 2598

Copy to:-

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

(P.K. Jain)

Section Officer (National Committee)

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.

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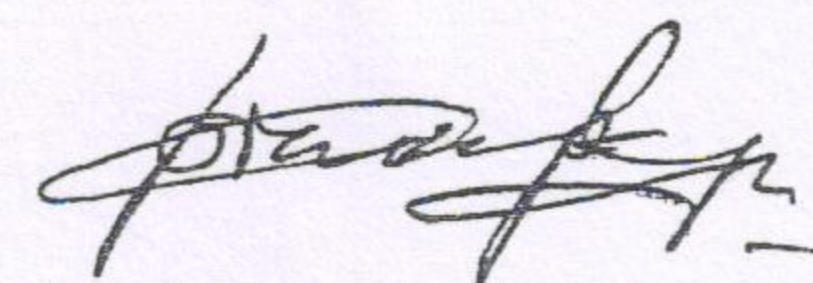
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[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II,
SECTION 3, SUB-SECTION (ii)]

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

New Delhi, dated the 26th April, 2016

S.O. 1515 (E). - Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O. 3033(E) dated 7.10.2013 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 6, "(i) Vocational Project - Environmental Hygiene and Sanitation Programme (ii) Adult Literacy Programme for Women (iii) Crèche Services and Educational Programme (iv) Street Children and working Children Education Project" by "Sahyog Care for You, GH 14/757, Paschim Vihar, New Delhi 110 087", as an eligible project or scheme, at the estimated cost of Rs. 4.22 crore for a period of three years ending with financial year 2015-16;

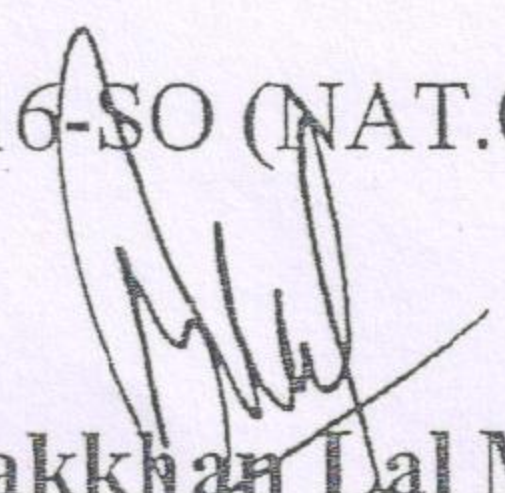
And whereas the said project or scheme is likely to extend beyond 3 years;

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. However, the exemption u/s 35AC will not apply to the funds received under Schedule VII of the Section 135 of the Companies Act and Companies (CSR) Rules 2014;

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), (a) hereby notifies the scheme or project "(i) Vocational Project - Environmental Hygiene and Sanitation Programme (ii) Adult Literacy Programme for Women (iii) Crèche Services and Educational Programme (iv) Street Children and working Children Education Project", which is being carried out by "Sahyog Care for You, GH 14/757, Paschim Vihar, New Delhi 110 087", as an eligible project or scheme for a further period of three years, without any change in the approved cost of Rs. 4.22 crore commencing with the financial year 2016-17 i.e. 2016-17, 2017-18 and 2018-19;

(b). The exemption u/s 35AC will not apply to the funds received under Schedule VII of the Section 135 of the Companies Act and Companies (CSR) Rules 2014.

[No. 32 /2016 / F.No.V. 27015/1/2016-SO (NAT.COM)]


(Makkhan Lal Meena)
Deputy Secretary (National Committee)

(भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में प्रकाशनार्थ)

भारत सरकार
वित्त मंत्रालय
(राजस्व विभाग)
अधिसूचना

नई दिल्ली, दिनांक 26 अप्रैल, 2016

सां० आ० 1515 (अ०): जबकि आयकर अधिनियम, 1961(1961 का 43) की धारा 35 क ग के स्पष्टीकरण के खंड (ख) के अंतर्गत जारी की गई भारत सरकार, वित्त मंत्रालय, (राजस्व विभाग) की दिनांक 07.10.2013 की अधिसूचना सं० सां० आ० 3033 (अ०) द्वारा केन्द्रीय सरकार ने "सहयोग केयर फॉर यू, जीएच 14/757, पश्चिम विहार, नई दिल्ली-110087" द्वारा "(i) व्यावसायिक परियोजना-पर्यायवण स्वच्छता और साफ-सफाई कार्यक्रम (ii) महिलाओं के लिए प्रौढ़ साक्षरता कार्यक्रम (iii) क्रेच सेवाएं और शैक्षणिक कार्यक्रम (iv) आवारा बच्चों और कामकाजी बच्चों के लिए शिक्षा परियोजना" की परियोजना को वित्तीय वर्ष 2015-16 को समाप्त होने वाली तीन वर्ष की अवधि के लिए 4.22 करोड़ रुपये की अनुमानित लागत पर एक पात्र परियोजना अथवा स्कीम के रूप में क्रम सं० 06 पर अधिसूचित किया था;

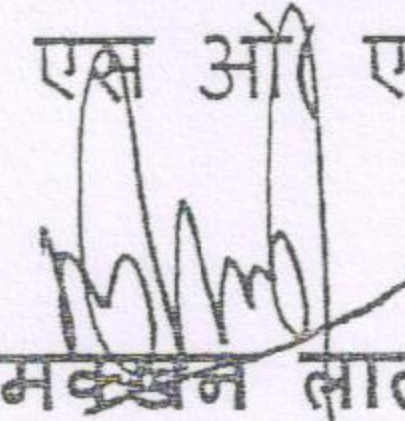
और जबकि उक्त परियोजना या स्कीम के तीन वर्षों से अधिक चलने की संभावना है ;

और जबकि सामाजिक और आर्थिक कल्याण की अभिवृद्धि के लिए राष्ट्रीय समिति का यह समाधान हो जाने पर कि उक्त परियोजना अथवा स्कीम उपयुक्त रूप से निष्पादित की जा रही है, इस समिति ने आयकर नियमावली, 1962 के नियम 11 ड के उप-नियम (5) के अंतर्गत उक्त परियोजना अथवा स्कीम को अगले तीन वर्षों की अवधि के लिए विनिर्दिष्ट करने की सिफारिश की है। तथापि, धारा 35 क ग के तहत छूट कंपनी अधिनियम और कंपनियां (सीएसआर) नियमावली, 2014 की धारा 135 की अनुसूची VII के अंतर्गत प्राप्त निधियों पर लागू नहीं होगी;

इसलिए, अब, केन्द्रीय सरकार, आयकर अधिनियम, 1961(1961 का 43) की धारा 35 क ग के स्पष्टीकरण के खंड (ख) के साथ पठित उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, (क) एतद्वारा "सहयोग केयर फॉर यू, जीएच 14/757, पश्चिम विहार, नई दिल्ली-110087" द्वारा चलाई जा रही "(i) व्यावसायिक परियोजना- पर्यायवण स्वच्छता और साफ-सफाई कार्यक्रम (ii) महिलाओं के लिए प्रौढ़ साक्षरता कार्यक्रम (iii) क्रेच सेवाएं और शैक्षणिक कार्यक्रम (iv) आवारा बच्चों और कामकाजी बच्चों के लिए शिक्षा परियोजना" की परियोजना अथवा स्कीम को 4.22 करोड़ रुपये की अनुमोदित लागत में कोई परिवर्तन किए बिना वित्तीय वर्ष 2016-17 से प्रारंभ होने वाले वर्ष से आगे तीन वर्षों की अवधि अर्थात् 2016-17, 2017-18 और 2018-19 के लिए अधिसूचित करती है;

(ख) धारा 35 क ग के तहत छूट कंपनी अधिनियम और कंपनियां (सीएसआर) नियमावली, 2014 की धारा 135 की अनुसूची VII के अंतर्गत प्राप्त निधियों पर लागू नहीं होगी।

[(सं० 32/2016 /फा० सं० वी -27015/1/2016 एन. सी. एन. सी.)]


(मकखन लाल मीना)

उप सचिव (राष्ट्रीय समिति)