



Received
on - 31-10-12

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
New Delhi, dated the 10th October 2012

To,

The Trustee,
Nav Bharat Jagriti Kendra,
At Bahera, P O Brindavan,
Via Chouparan, Hazaribag -825406,
Jharkhand.

Sub:- Request for Amendment of Notification S.O.No. 1365(E) dated 27.11.2003.

Sir,

Please refer to your letter on the above captioned subject. Find enclosed herewith a copy of the Notification S.O.No. 2408(E) dated 9.10.2012 amending Notification S.O. 1365(E) dated 27th November, 2003.

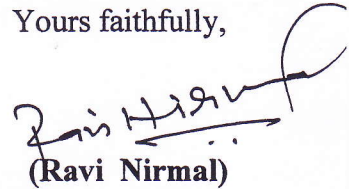
2. The approval is subject to the following conditions:-

- (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 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,



(Ravi Nirmal)

Section Officer (National Committee)

Copy to :-

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

(Ravi Nirmal)

Section Officer (National Committee)

[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 9th October, 2012


S.O.2408 (E) - Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O.1365(E) dated the 27th November, 2003, 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 4, "Education and Health support Scheme for Children of poor and socially marginalized class" by Nav Bharat Jagriti Kendra, Head Office Village Bahera, PO Brindvan, Via Chouparan, District Hazaribag - 825301 (Jharkhand), as an eligible project or scheme for a period of three year beginning with assessment year 2004-2005, which was extended further vide notification number S.O.242(E) dated the 15th February, 2007 for a period of three years beginning with financial year 2006-2007 and which was extended further vide notification number S.O. 2609 (E) dated 14th October, 2009 for a period of three years beginning with financial year 2009-10;

And whereas the said project or scheme is likely to extend beyond nine 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 extending the said project or scheme for a further period of three years;

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), hereby notifies the scheme or project "Education and Health support Scheme for Children of poor and socially marginalized class" which is being carried out by Nav Bharat Jagriti Kendra, Head Office Village Bahera, PO Brindvan, Via Chouparan, District Hazaribag - 825301 (Jharkhand), without any change in the approved cost of Rs. 39.00 lakh, as an eligible project or scheme for a further period of three years commencing with the financial year 2012-13, i.e. 2012-13, 2013-14 & 2014-15.

[No. 80/2012/F.No.V.27015/3/2012-SO(NAT.COM)]


(Ajay Kumar Nema)
Director (National Committee)