## ORDER UNDER SECTION 80 G OF THE INCOME TAX ACT (INITIAL/RENEWAL)

Dated: 02.07.2010

## F.No.CIT-IV/NGP./Tech./80G/34/2010-11

On verification of the facts stated before this office / during hearing before me , It has been concluded that the Institution, Amhi Amchaya Arogya Sathi, At Post Kurkheda, Dist: Gadchiroli as satisfied the conditions u/s 80G of the Income Tax Act, 1961. Accordingly approval u/s 80G(5)(vi) is hereby accorded/ renewed, subject to the following. 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/whittled down or in any way violated: and
- 2) This exemption is valid for the period from 1<sup>ST</sup> APRIL 2010 subject to the following conditions.

## CONDITIONS:-

- (i) The Trust shall maintain accounts regularly and also get them audited to comply with Section 80G(5)(iv) read with section 12A(b) and submit the same before this office by 30thSeptember annually.
- (ii) Every receipt issued to the donor shall bear the number and date of this order and shall state the date up to which this certificate is valid.
- (iii) No change in the Deed of the Trust/Association shall be effected without the procedure of law/ by the order of the jurisdictional High Court and its intimation shall be given immediately to this office.
- (iv) under the provisions to section 80G if the Trust is registered u/s 12AA or approved u/s 10(23C) (Educational Institution), (Hospital), (Sports, Games and associations) shall have to maintain separate books of accounts in respect of any business activity carried on u/s 80G(5)(1)(a) and shall intimate it within one month of commencement of such activity to this office.
- (v) under the provision of section 80G any donation received shall not be utilized 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 honored and it shall not be abused/used for any other purpose.

- (vii) It shall be ensured 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 decision of honorable Apex Court in the case of Yogiraj Trust reported in 107 ITR 777 (SC).
- (viii) It shall be ensured that the Institution or its funds shall not be utilized 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 in case of any change.

(Dr.U.Devi Prasad)
Commissioner Of Income Tax-IV
Nagpur

## Copy to :-

- 1. The applicant through A.O.
- 2. The Additional Commissioner Of Income Tax, Chandrapur Range, Chandrapur.
- 3. The I T.O Ward -1, Chandrapur for information and necessary action.

(S.P.Pahurkar)
Income Tax Officer (Hq)(Tech)
For Commissioner Of Income Tax-IV
Nagpur