



**Office of the
Commissioner of Income Tax (E),
26th Floor, Tower-E2, Pratyaksha Kar Bhawan
Dr. S.P.Mukherjee Civic Centre, J.L.Nehru Marg, Delhi**

NQ.CIT (E) I 2018-19/

DEL - LE28593 - 26062018

10094

Dated

26/06/2018

NAME & ADDRESS:

LABHYA FOUNDATION

FIRST FLOOR 12, TODARMAL ROAD BENGALI MARKET NEW
DELHI 110001

Legal Status : Company

PAN NO : AADCL3687J

GIR NO : L-1050

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:-

- (i) The Donee institution shall forfeit this benefit provided under the law, if any of the conditions stated herein are not complied with/abused/whittled down or in any way violated.
- (ii) This exemption is valid for the period from **A.Y.2018-19** onwards till it is rescinded and subject to the following conditions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(1)(b) and 12A(1)(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 up to which this certificate is valid. **A.Y.2018-19** onwards till it is rescinded.
- (iii) No change in the deed of the trust/association shall be affected without the due procedure of Law 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(5)(i), (ii), (iii), (iv), (v) & (5B) of the Income Tax Act 1961.
- (v) This office and the assessing officer shall also be informed about the managing trustees or 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.
- (vi) You shall file the return of income of your fund/institution as per section 139(1)/(4A)/(4C) of the Income Tax Act, 1961.
- (vii) No cess or fee or any other consideration shall be received in violation of section 2(15) of the Income Tax Act, 1961.
- (viii) No deduction shall be allowed u/s 80G in respect of donation of any sum exceeding Rs. 2000/- unless such sum is paid by any mode other than cash, in view of section 80G (5D) of the Act. Any receipt issued in this regard should clearly mention that donation exceeding Rs 2000/- in cash shall not be eligible for deduction u/s 80G of the Act.

Copy to:

- 1 The applicant as above
2. The Assessing Officer


(SANDEEP JAIN)

Commissioner of Income Tax (Exemptions)

DELHI

(CHANDAN K SRIVASTAV)

ITO

For Commissioner of Income Tax (Exemptions) DELHI

Income Tax Officer (E) (Exemptions)

26th Floor, E-2, Pratyaksha Kar Bhawan,
Civic Centre, New Delhi-110002

