



सत्यमेव जयते

भारत सरकार

कार्यालय आयकर आयुक्त - I, पुणे

आयकर कार्यालय, पी.एम.टी. बिल्डींग, बी-विंग, पहली मंजिल,
स्वार्गेट, शंकरशेट, रोड, पुणे - ४११ ०३७.

GOVERNMENT OF INDIA

OFFICE OF THE COMMISSIONER OF INCOME TAX - I, PUNE.

Income Tax Office, P.M.T. Bldg., B-Wing, First Floor, Swargate,
Shankar Shet, Road, Pune - 411 037.

Tel. : 020-24444248
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No.Pn/CIT-I/80G/99/2010-11

दिनांक : 26/08/2010

Date :

ORDER UNDER SECTION 80G(vi) OF THE INCOME TAX ACT, 1961 READ WITH RULE 11AA OF THE INCOME TAX RULES, 1962

Donations made to Janseva Foundation, Indulal Complex, Above Rupee Bank, Lokmanyanagar, Pune 411 030, eligible for the benefit of deduction under Section 80G of the Income-tax Act, 1961, in the hands of the donors subject to the limits and conditions prescribed therein.

2. The above approval shall remain valid for the period from **01.04.2010 to 31.03.2013**, subject to adherence of following :

- Receipts issued to the donors should bear the Reference Number and date of this order.
- The Return of Income accompanied by Statement of Accounts and Income & Expenditure Account, Balance-sheet of the above Trust/ Society should be submitted to the concerned Assessing Officer within the specified due date laid down in the Income-tax Act, 1961.

3. If further renewal is required, an application in Form No.10G should be made to this office by the Trust/Society along with :

- Statements of accounts for the last 3 years
- Copies of acknowledgments of returns of income
- Certificate under Section 13(1)(c) of the Income-tax Act, 1961, signed by the Trustees.
- List of donors of amounts of Rs.500 /- and above for the last 3 years.

3.1. Assessee has been advised to incorporate the following clauses in the Trust Deed/ Constitution / By Laws / Memorandum of Association and submit the revised deed **by 30.09.2010**.

- "Any amendment to the Trust Deed / Constitution / By laws / Memorandum of Association will be carried out only with the approval of the Competent Income tax authority i.e the Commissioner of Income Tax- I, Pune."
- "In the event of dissolution, the surplus assets / funds of the Trust / Institution, as would remain after discharging all liabilities, shall be transferred to any other public charitable institution having similar objects and also registered under Section 12A of the Income-tax Act, 1961; and the same shall not under any circumstances be distributed among the members."



Sd/-
(D.P. SHARMA)
Commissioner of Income-tax - I, Pune.

Copy to :

- The Managing Trustee(s) / Members,
Janseva Foundation,
Indulal Complex, Above Rupee Bank, L.B.S. Road, Lokmanyanagar, Pune 411 030.
- The Addl. CIT, Range-11, Pune.
- The ITO Ward 11(2), Pune. She is requested to verify and satisfy herself with reference to Board's Instructions and conditions.

Dr. Vinod Shah

Chairman

Janseva Foundation - Pune

(Usha Parbat)

Income Tax Officer (Tech-I)
For Commissioner of Income Tax-I, Pune.

Circular No 7/2010 regarding validity of 80G Application
INCOME-TAX ACT

CIRCULAR

Section 10(23C)(iv) of the Income-tax Act, 1961 – Exemptions – Charitable or religious trusts/institutions – Clarification regarding period of validity of approvals issued under section 10(23C)(iv), (v), (vi) or (via) and section 80G(5) of the Income-tax Act.

Circular No. 7/2010 [F.No.197/21/2010-ITA-I], Dated 27-10-2010

1. The Board has received various references from the field formations as well as members of public about the period of validity of approvals granted by the Chief Commissioners of Income Tax or Directors General of Income Tax under sub-clauses (iv), (v), (vi) and (via) of Section 10(23C) and by the Commissioners of Income Tax or Directors of Income Tax under Section 80G (5) of the Income Tax Act, 1961.
2. It has also been noticed by the Board that different field authorities are interpreting the provisions relating to the period of validity of the above approvals in a different manner. The following instructions are accordingly issued for the removal of doubts about the period of validity of various approvals referred to above.
3. Sub-Clauses (iv) and (v) of Section 10(23C) were amended by Taxation Laws (Amendment) Act, 2006 by insertion of the following proviso to that clause:-

“Provided also that any (notification issued by the Central Government under sub-clause (iv) or sub-clause (v), before the date on which the Taxation Laws (Amendment) Bill, 2006 receives the assent of the President, shall at any one time, have effect for such assessment year or years, not exceeding three assessment years) (including an assessment year or years commencing before the date on which such notification is issued) as may be specified in the notification.”

The intention behind the insertion of the above proviso was laid out in the relevant portion of the explanatory notes to the Taxation Laws Amendment Act, 2006 which reads as under:

“A need has been felt to dispense with the requirement of periodic renewal of notifications. The requirement of periodic renewal of notifications has been resulting in delays in their renewal.

5.2 In order to overcome delays, the eighth proviso to section 10(23C) has been amended so as to provide that the above mentioned limit of effectivity for three assessment years shall be applicable in respect of notifications issued by the Central Government under sub-clause (iv) or sub-clause (v) before the date on which Taxation Laws (Amendment) Bill, 2006 receives the assent of the President.

5.3 The Taxation Laws (Amendment) Bill, 2006 received the assent of the President on 13.07.2006. Therefore, on account of the above amendment any notification issued by the Central Government under the said sub-clause (iv) or sub-clause (v), on or after 13.07.2006 will be valid until withdrawn and there will be no requirement on the part of the assessee to seek renewal of the same after three years.” The intention of legislature that the approvals under Section 10(23C) (iv) & (v) after the cut off date mentioned above would be a one time approval which would be valid until withdrawn, is thus sufficiently clear.

4. Approvals under Sub-Clauses (vi) and (via) of Section 10(23C) are governed by the procedure contained in Rule 2CA. Rule 2CA was amended w.e.f. 1.12.2006, inter alia by substitution of the existing sub-rule 3 by a new provision which is reproduced below:-
“(3) The approval of the Central Board of Direct Taxes or Chief Commissioner or Director General, as the case may be, granted before the 1st day of December, 2006 shall at any one time have effect for a period of exceeding three assessment years.”

Read in isolation, without any further guidance as was given by way of explanatory notes to Finance Act, 2006 in respect of amendment of sub-clauses (iv) & (v) of Section 10(23C), the above amendment leaves some scope for doubt about the period of validity of the approval under Section 10(23C)(vi) and (via) on or after 1.12.2006. For the removal of doubts if any in this regard, it is clarified that as in the case of approvals under sub-clauses (iv) & (v) of Section 10(23C), any approval issued on or after 1.12.2006 under sub-clause (vi) or (via) of that sub-section would also be a onetime approval which would be valid till it is withdrawn.

5. As regards approvals granted up to 1.10.2009 under Section 80G by the Commissioners of Income Tax/ Directors of Income Tax, proviso to Section 80G(5) (vi) clarified that any approval shall have effect for such assessment year or years not exceeding five assessment years as may be specified in the approval. The above proviso was deleted by the Finance (No. 2) Act, 2009. The intent behind the deletion of above proviso as explained in the explanatory memorandum to Finance (No.2) Bill, 2009 was as under:

"Further as per clause (vi) of sub-section (5) of section 80G of the Income-tax Act, 1961, the institutions or funds to which the donations are made have to be approved by the Commissioner of Income-tax in accordance with the rules prescribed in rule 11AA of the Income-tax Rule, 1962. The proviso to this clause provides that any approval granted under this clause shall have effect for such assessment year or years, not exceeding five assessment years, as may be specified in the approval. Due to this limitation imposed on the validity of such approvals, the approved institutions or funds have to bear the hardship of getting their approvals renewed from time to time. This is unduly burdensome for the bona-fide institutions or funds and also leads to wastage of time and resources of the tax administration in renewing such approvals in a routine manner.

Therefore, it is proposed to omit the proviso to clause (vi) of sub-section (5) of section 80G to provide that the approval once granted shall continue to be valid in perpetuity. Further, the Commissioner will also have the power of withdraw the approval if the Commissioner is satisfied that the activities of such institution or fund are not genuine or are not being carried out in accordance with the objects of the institution or fund. This amendment will take effect from 1st day of October, 2009. Accordingly, existing approvals expiring on or after 1st October, 2009 shall be deemed to have been extended in perpetuity unless specifically withdrawn."

It appears that some doubts still prevail about the period of validity of approval under Section 80G

Subsequent to 1.10.2009, especially in view of the fact that no corresponding change has been made in Rule 11A(4). To remove any doubts in this regard, it is reiterated that any approval under Section 80 G (5) on or after 1.10.2009 would be a onetime approval which would be valid till it is withdrawn.

Dr. Vinod Shah

M.D.
Chairman

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<http://kmsnursingschool.org>

INDULAL COMPLEX, ABOVE RUPEE BANK, LAL BAHADUR SHASTRI MARG, NAVI PETH, PUNE - 411 030.

- Century Club
- Rural Hub For Sr. Citizen's
- Late Kundangauri Manaharlal Sanghavi & Late Manaharlal P. Sanghavi Complex
- Shri. Haribhai V. Desai Old Age Home
- Shri. Rasiklal Manikchand Dhariwal Old Age Home
- Com. Late Govindrao Dhapare Rural Hospital
- Rural Health Services • Mobile Medical Units - NRHM
- Mrs. Kumudben Madanbhai Sura Nursing School
- Day Care Centres • Destitute Rehabilitation Centre, Katraj
- Mrs. Vimal Mutha Grooming Academy
- Senior Citizen Forum
- Computer Training For Sr. Citizens
- Education for Street Children • Driver's Training For Under-privileged Youth

सर्वत्र सुखिनः सन्तु ।



**JANASEVA
FOUNDATION**

PATRONS

Padmavibhushan Dr. Mohan Dharia
Padmashri Smt. Anu Aga
Dr. Gururaj Mutalik
Shri. Bharatbhai Sanghavi
Shri. Rasiksheth Dhariwal
Shri. Nitinbhai Desai
Dr. Abhay Firodia
Lion Madanbhai Sura
Bahri B.R. Malhotra
Shri. Dawoodi F. Abid
Shri. Hirabhai Shah (Chokhawala)
Dr. Sudheer Shirali (U.S.A.)
Dr. Charulata Shirali (U.S.A.)
Dr. Jaysinh G. Patil
Shri. Ratnakar Kulkarni
Shri. Bankatsheth Kothari

Adv. & Notary Vijay Saraf
Secretary

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CA Dr. Vardhaman Jain
Treasurer

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Incharge (Administration)

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Shri. Anil Bafna

Incharge Constructions

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Prof. Ram Shinde

PRO

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TRUSTEES

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Shri. Krishnakant Jadhav

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Shri. Vasant Jadhav

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Shri. Suresh Gankar

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Mrs. Kailash Patel

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Mrs. Ashwini Pethe

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Shri. Rajesh Shah (Chokhawala)

(R) 24272050 (M) 9822025999

To,
Our Valued Donors of Janaseva Foundation,

Sir / madam
Greetings from Janaseva Foundation, Pune

This is to inform you that, Commissioner of Income Tax, Pune vide order no. Pn/CIT-I/80G/99/2010-11/2112 Dated 26.08.2010 had given us permission to collect donations Under Section 80G of Income Tax Act-1961, for the period 01.04.2010 to 31.03.2013.

Further to this, Income Tax Authority had issued Circular No. 7/2010 with respect to validity of 80G Certification that clarifies that "the approval once obtained shall continue to be valid in perpetuity" i.e. Janaseva Foundation was granted one-time approval which would be valid for lifetime.

The Copy of Order from CIT and the Circular No.7/2010 are attached herewith for your perusal.

We look forward for your continued support by way of your valued donations.

Thanking you & with regards

Yours Sincerely

CA (Dr.) V. L. Jain
Treasurer
Janaseva Foundation, Pune

Dr. Vinod Shah
Chairman
Janaseva Foundation, Pune

DONATIONS ARE EXEMPTED FROM INCOME TAX UNDER SECTION 80G OF THE INCOME TAX ACT, VIDE ORDER NO. PH. / CIT - I / 80G/99/2010-11/2112 dt. 26.8.2010 VALID upto 31.03.2013 & Section 35 AC Vide Notification No. 478(E) dt. 16.03.2012 upto 31.03.2014
FOREIGN CONTRIBUTION ACT REG. NO. 83930238