

PROCEEDINGS OF THE DIRECTOR OF INCOME TAX (EXEMPTIONS) : HYDERABAD

H. SRINIVASULU, I.R.S.,  
Director of Income Tax (Exemptions)

F.No. DIT (E)/HYD/80G/58(06)/09-10

Dated: 21.06.2010

SUB: Granting of an approval or for continuance thereof to an Institution or a fund (referred to u/s. 80G(2) & (5) of the I.T. Act, 1961) - Reg.  
REF: The application in Form No.10G filed by **Deaf Enabled Foundation, 3-6-566, 3<sup>rd</sup> Floor, DM Estate, Street No.8, Himayathnagar, Hyderabad - 500 029**  
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**APPROVAL U/S 80G(5)(vi) OF THE INCOME TAX ACT, 1961**

The application filed in Form No.10G seeking approval in the above case on **18.06.2010** has been examined and I am satisfied that:

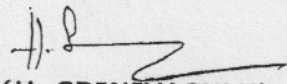
- (i) This is a fund/trust as mentioned in clause (iv) of sub-section 2 of Sec.80G of the I.T. Act, 1961;
- (ii) The donations made to the said trust/fund/society do qualify for deduction in computing the income of a person who makes the donation i.e. in the hands of the donor.

Accordingly the approval sought for is hereby accorded u/s.80G(5)(vi) of the I.T. Act, 1961.

2. The approval shall have effect from **31.10.2009 to 31.03.2011** subject to all other provisions of the I.T. Act, 1961 as applicable and the following conditions:-

- i) The receipts issued to the donors should bear the number and the date of this order and the period of validity.
- ii) The fund or institution shall submit the statement of income and expenditure and other financial statements for the year ended on 31.03.2009 and subsequent year(s) within the prescribed time before the prescribed authority.
- iii) The fund or institution shall maintain the books of account regularly and also get them audited as required under Clause (b) of Subsection (1) of Section 12A of the I.T. Act.
- iv) The fund or institution shall file the Return of Income regularly as stipulated under Section 139(1) read with section 139(4A).
- v) No change in the Deed of the Trust/Society/Association/Company shall be effected without due procedure of law i.e. by the order of the jurisdictional High Court and its intimation shall be given immediately to this Office.
- vi) The fund or institution shall maintain separate books of account in respect of business activity as stipulated in the proviso to Clause (i) of Sub-section (5) of Section 80G. The donations received should not be used directly or indirectly for the purpose of business.
- vii) No Expenditure should be incurred which is a religious nature in any previous year in excess of five percent of its Total Income of that previous year.
- viii) Charitable purpose does not include any purpose the whole or substantially the whole of which is of a religious nature.
- ix) No deduction under Section 80G shall be allowed in respect of any donation unless such donation is of a sum of money.
- x) The fund or institution shall not violate the provisions of Section 13.

The fund or institution seeking exemption shall fulfill the conditions specified in Sub-Section (5) of Section 80G of I.T. Act, 1961.

  
(H. SRINIVASULU)

Director of Income Tax (Exemptions)  
Hyderabad

Copy to :

1. Deaf Enabled Foundation,  
3-6-566, 3<sup>rd</sup> Floor, DM Estate, Street No.8,  
Himayathnagar, Hyderabad - 500 029

2. Copy to the DDIT(E), Hyderabad.





**Office of the Commissioner of Income Tax (Exemptions)**  
3<sup>rd</sup> Floor, Annexe Building, Aayakar Bhavan, Opp. L.B. Stadium  
Basheerbagh, Hyderabad-500004.  
Telephone No. 040 23425605 / 23425586

No. CIT(E)/Hyd/80G/2015-06

Date: 07-08-2015

To  
The Director- Operations & PR.,  
Deaf Enabled Foundaton,  
H.No.1-2-397 & 398, 3<sup>rd</sup> Floor,  
Gagan Mahal Road,  
Domalguda,  
Hyderabad – 500 029

Sir,

Sub: Request for renewal of approval u/s.80G of I.T. Act – in  
your own - Reg.

Ref: Your letter dt.07-07-2015 filed in this office on 08-07-15

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Please refer to the above.

2. Vide letter cited under reference, you have sought renewal of approval u/s.80G of the I.T.Act, 1961. From the copies of order granting registration u/s.12A and approval u/s.80G enclosed to your above cited letter, it is seen that approval u/s.80G in your case was granted from 31-10-2009 to 31-03-2011 vide order of DIT(E), Hyderabad dt.21-06-2010. As you have obtained approval u/s.80G, subsequent to 31-03-2010, the same will be in force until cancelled otherwise. No separate renewal is, therefore, required to be granted by the CIT(E), Hyderabad. This is for your information.

Yours faithfully



( G.N. RAGHAVENDRA RAO )  
Dy. Commissioner of Income Tax(H.Qrs)(Exemp),  
O/o.CIT(E), Hyderabad.