

OFFICE OF THE
COMMISSIONER OF INCOME-TAX, GUWAHATI- II,
SAIKIA COMMERCIAL COMPLEX, FIRST FLOOR,
SREENAGAR, G.S.ROAD, GUWAHATI-781005.

F.No.1/80G/CIT/GHY-II/Tech/2006-07/

7552

dated 14.2.2007

To

75

The President

M/s ENVIRON

Hatigaon, Guwahati-6

Sub: Deduction u/s 80G of Income-tax Act., 1961 in respect of donation made to
M/s ENVIRON, Hatigaon, Guwahati-6- Eligibility for - intimation
- Regarding -

Please refer to your application dated 29.5.2006, on the above subject.

M/s ENVIRON, Hatigaon, Guwahati -6.

In view of the facts stated by you, I am to inform you that donation made to
during the period from 01.04.2006 to 31.3.2010 relevant to the Assessment Year 2006-07 to
2010-11 will continue to be eligible to the benefit of deduction u/s 80G of the Income-tax Act,
1961 in the hands of the donors subject to the limits and conditions laid down on the said section.

The contents thereof shall remain valid up to the Assessment Year 2010-11

NOTE:

- (i) Return of income will have to be filed before the Assessing Officer concerned every year as per provisions of section 139(4A) of Income-tax Act., 1961.
- (ii) The statement of Income and Expenditure with Balance Sheet will have to be filed before the Assessing Officer concerned annually.
- (iii) The receipt issued to the donor should bear the number and date of issue of this Communication.
- (iv) Amendments, if any, made to the constitution should be intimated to this office immediately.
- (v) Fresh application will have to be filed for renewal of similar benefits beyond the Assessment Year 2010-11 in Form No. 10G prescribed by Rule 11AA of the Income-tax Rules 1962, in triplicate, if considered necessary and in such events the application should be accompanied with :-

Contd to page 2

- Page 2 -

- (a) A statement of facts as to whether there has been any change in the instrument under which the Trust/ Institution was constituted upto the date of application for renewal and, if so ,copies of the amended deed is to be furnished.
- (b) Copies of Income & Expenditure statement and Balance Sheet of the Institution of fund for the last three 5 (five) years.
- (c) A certificate from the Auditor showing the position as dealt within section 13(1)(c) of the Income-tax Act.,1961 along with Audit Report in Form No. 10B.
- (d) In making the application for renewal of exemption, this office reference No. And date may please be quoted.

(Seal)



N. L. Mao
(N.L. Mao)

Commissioner of Income-tax, Guwahati-II,
Guwahati.

Memo No. 50/80G/CIT/GHY-II/Tech/2004-05/

dated 16.01-2007

Copy to:

1. The Additional Commissioner of Income-tax, Range-3, for information with reference to his letter No.R-14/JCIT/R-4/Ghy/2005-06/138 dated 24-04-2006 . He is instructed to examine the accounts carefully for every year having regard to the provision of section 11, 12 and 13 read with section 12A and 80G(5) and should ascertain every year the trust/ institution is one to which section 80G(5) ceases to apply for the reason whatsoever, and if be found the section 80G(5) ceases to apply in this case, the Assessing Officer should promptly report the facts with details reason thereof to this office. It should be clearly understood that the Commissioner of Income-tax, Guwahati-II that this letter does not put a final seal in the hands of the Assessing Officer who will be at liberty and also duty bound to examine such cases as per provision of Income-tax Act.,1961.
2. The Chief Commissioner of Income-tax, Guwahati.
3. The Secretary, Central Board of Direct Taxes, New Delhi.
4. The Director of Income-tax (RSP & PR), New Delhi.
5. The Assistant Commissioner of Income-tx, Circle-4, Guwahati.
6. All the CsIT of NER, Jorhat, Shillong and Dibrugarh

A. J. Singh

(A.J.SINGH)

I.T.O. (Tech)