

Office of the Commissioner of Income Tax, Asansol
Parnar Building, G.T. Road, Asansol

No. 20 / CIT-ASL
R-32/2002-03

Dated: 10.4.2002

To
The Secretary

Asansol Prevention of Blindness Society
Bagechi House, Kpear Garden
Asansol.

Sub: Registration u/s. 12A of the I.T. Act, 1961

Ref: Your application in Form No. 10A dt. 4.7.2001

Please refer to your application on the above noted subject.

2. The above noted Trust/Institution has been registered this day u/s. 12A on the I.T. Act, 1961 with effect from 4.9.98 which was created under

- a) Trust Deed dated _____.
- b) Memorandum of Association registered with Registrar of Societies on 4.9.98.

3. This certificate testifies to the fact of registration u/s. 12A of the I.T. Act only subject to the fulfilment of the utilisation of fund as pledged vide Form No. 10 dt. 4.7.2001 filed by the applicant. It does not confer any right or entitlement regarding operation of Section 11, 12 and 13 or any other provisions of the I.T. Act, which has to be decided by the assessing I.T.O. on merits.

4. Given under my hand at Calcutta this 10th day of April 2002.

Yours faithfully,

Sd/-

J. TIRKEY

Commissioner of Income Tax
Asansol

Memo No. 21-24/CIT-ASL
R-32/2002-03

Dated: 10.4.2002

Copy forwarded to :-

1. The applicant as above. In case original deed of Trust has been filed, the same may be collected in person or through a representative duly authorised.

I.T.O. Ward- 1(i) Asansol for information.

Addl. C.I.T./Jt. C.I.T. Range- I, Asansol for information and necessary action.

C.B.D.T. New Delhi



Sd/-
Assistant Commissioner of Income Tax
Asansol
for Commissioner, ASANSOL

Secretary

No. 25 / CIT-As
R-32/2002-03

Dated : 10.4.2002

To
 The Secretary,

Asansol Prevention of Blindness Society
 Bagchi House Aman Garden
 Asansol

Sir,

Sub: Exemption u/s 80G of the I.T. Act, 1961
(Initial/ Renewal)

Please refer to your application on the above subject.

2. Donation made to : Asansol Prevention of Blindness Society, shall qualify for deduction u/s. 80G of the I.T. Act, 1961 subject to the limits prescribed therein.
3. This exemption is valid from 1.4.2002 to 31.3.2005 and subject to the following conditions :
 - i) Receipts issued to the donors should bear the number and the date of this order and should state the date upto which this certificate is valid.
 - ii) The Income & Expenditure account and Balance Sheet should be submitted annually to the I.T.O. having jurisdiction over the case.
 - iii) The amendments if any made of the Trust Deed or Memorandum of Association should be intimated to this office and the concerned I.T.O. immediately, whenever made.
 - iv) If any further renewal is required, application in prescribed form No. 10-G alongwith income and expenditure account and Balance sheet, copy of Registration certificate u/s. copy of latest exemption certificate u/s. 80G (each in triplicate) should be made to the concerned Commissioner of Income Tax.

Yours faithfully,

J. TIRKEY

Commissioner of Income Tax
 Asansol

Dated: 10.4.2002

M. No. 28-29 / CIT-As
R-32/2002-03
 Copy forwarded to :

1. The applicant above.
2. The Income-Tax Officer, Ward- 10(i) Asansol. He should satisfy himself with reference to the annual statement of accounts for the relevant years as forwarded by this office and see that it continues to fulfil the conditions laid down in Sec. 80G and instructions issued by the Board from time to time and report any infringement detected.
3. D.G. Range Asansol, Dist. CIT, Range Asansol.
4. The Secretary, C.E.D.T., New Delhi for information.



Pradyum K. Sinha
 A.C. I.T. Officer (Hrs.)
 for C. I. T. Asansol

Pradyumt Majeender
 Secretary
 Asansol Prevention of Blindness Society.



GOVERNMENT OF INDIA * MINISTRY OF FINANCE * DEPARTMENT OF REVENUE
 भारत सरकार * वित्त मंत्रालय * राजस्व विभाग
 OFFICE OF THE COMMISSIONER OF INCOME TAX * ASANSOL
 आयकर आयुक्त का कार्यालय * आसनसोल
 'PARMAR BUILDING' * 54, G.T. ROAD (WEST) * ASANSOL-713304
 पारमार बिल्डिंग * 54, जी.टी. रोड (प.) * आसनसोल-713304

No. CIT/Asl/Ren 80G/ AABTA2943D/2010-11/

Date: 27/07/2010

To,
 Asansol Prevention of Blindness Society (AABTA2943D),
 ADDA Industrial Plot,
 Beside Kanyapur Electric Sub-station
 Lower Kumarpur,
 Asansol-713304

Sub: Exemption u/s 80G of the I. T. Act, 1961.
 (Renewal)

Please refer to your application on the above subject.

2. Donation made to: Asansol Prevention of Blindness Society shall qualify for deduction u/s 80G of the I.T. Act '61 subject to the limits prescribed therein.

3. This exemption is valid from 01/04/2010 to 31/03/2013 and subject to the following condition:

- i) Receipts issued to the donors should bear the number and the date of this order and should state the date up to which this certificate is valid.
- ii) The Income & Expenditure account and Balance sheet should be submitted annually to the A.O. having jurisdiction over the case.
- iii) The amendment if any made of the Trust Deed or Memorandum of Association should be intimated to this office and the concerned A.O. immediately, whenever made.
- iv) If any further renewal is required, application in prescribed form No.10-G along with income and expenditure account and Balance sheet, copy of Registration certificate u/s. 12A copy of latest exemption certificate u/s 80G (each in triplicate) should be made to the concerned Commissioner of Income Tax.

[Sudhir Kumar]
 Commissioner of Income Tax, Asansol.

Memo No. CIT/Asl/Ren 80G/ AABTA2943D/2010-11/ 1857-1860

Date: 27/07/2010

Copy forwarded to: -

1. The applicant as above.
2. DCIT/ACIT, Cir-1, Asansol. He should satisfy himself with reference to the annual statement of accounts U/s Sec. 80G and instructions issued by the Board from time to time and report any infringement detected.
3. Addl. C.I.T., Range-1, Asansol
4. The Secretary, C.B.D.T. New Delhi for information.

ड. पी. कुमार
 A. P. Kumar
 आयकर अधिकारी
 Income Tax Officer
 जिला, आसनसोल
 Asansol

[A.P. Kumar]
 Income Tax Officer Technical: Asansol.
 For Commissioner.

CIRCULAR

INCOME-TAX ACT

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

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 13-7-2006. 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 13-7-2006 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) and (v) after the cut off date mentioned above would be a one time approval which would be valid until withdrawn, is thus sufficiently clear.

Pandeyt Mageshwar
Secretary
Asansol Prevention of Blindness Society

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 with effect from 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 not 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) and (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) and (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 one time approval which would be valid till it is withdrawn.

5. As regards approvals granted upto 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 Rules, 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

Radyant Mazumdar
Secretary
Asansol Prevention of Blindness Society

reiterated that any approval under section 80G(5) on or after 1-10-2009 would be a one time approval which would be valid till it is withdrawn.

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Poojyunt Margawade
Secretary
Asansol Prevention of Blindness Society