

**OFFICE OF THE
COMMISSIONER OF INCOME TAX, PANCHKULA.**

Name of the assessee : **Shree Swami Rama Foundation Trust,
Ram Nagar, Swami Ram Marg,
Bhurewala, Naraingarh,
Distt. Ambala.**

Date of Order : **12.01.2009.**

ORDER U/S 80-G(5) OF THE INCOME TAX ACT, 1961

Form No. 10G has been submitted on 29.08.2008. Registration u/s 12A has been allowed as per order dated 16.08.2000 by the CIT, Kanpur. Before me Sh. S.K. Bansal, C.A. attended. It is stated that the Society is established on 29.09.1999 and earlier having head office at Kanpur and that the approval u/s 80G has been allowed to it as per order dated 19.08.2005 upto 31.03.2008. It is further submitted that since the last several years returns of income are now been filed with ITO, Ward-1, Ambala including A.Y. 2008-09 filed on 25.08.2008. It is further submitted that as per letter dated 30.12.2008 request has been made to Dy. Registrar of Firm and Societies, Kanpur to change address of head quarter from Kanpur to Ram Nagar, V&PO: Bhurewala, Naraingarh, Distt. Ambala. A copy of original letter duly acknowledged by Registrar of Firm & Societies, Kanpur dated 30.12.2008 is also submitted before me. It is further submitted that the assessee is engaged in providing relief work to the needy and is also engaged in providing awareness of natural medicines/herbals and has also engaged in organizing medical camp etc, as per objects stated in the MOA. There is no change in the MOA w.r.t. original objects, as on date. Books of account, balance sheet, income & expenditure statement upto 31.03.2008 are filed alongwith form No. 10G. Having regard to the activities carried out by the Society approval u/s 80G(5) is allowed for the period 01.04.2008 to 31.03.2010, subject to the following conditions:-

- i) Total expenditure on religious expenditure shall not exceed 5% of the total receipts/income, as per provisions of section 80G(5B) of I.T. Act, 1961.
- ii) Receipts issued to the donors should bear the number and date of this order and should state clearly that this certificate is valid for the period mentioned above.
- iii) The Income & Expenditure Account and Balance Sheet should be submitted alongwith the Income tax returns annually to the Assessing Officer having jurisdiction over the case.
- iv) The amendments, if any, made to the trust deed should be intimated to this office immediately.
- v) No change in the deed of the Trust /Association shall be affected 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 trust registered u/s 12 AA(1)(b) shall have to maintain separate books of account in respect of any business activity carried on u/s 80G (1)(a) and shall intimate within one month of commencement of such activity to this office.

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- vii) Under the provisions of section 80G, any donation received shall not be utilized for the purpose of any such business carried on whether directly/indirectly to comply with the above.
- viii) While issuing the certificate to the donor, the commitment made above should be honoured and it shall not be abused/used for any other purposes.
- ix) The Trust shall ensure that no non charitable purpose shall be served by the Trust/Society/Non Profit Company and which is informed in terms of Yogiraj Trust reported in 103 ITR 777 (S.C.).
- x) It shall be ensured that at no time the Trust utilize the institution or its funds for the benefit of any particular religious community or caste prohibited u/s 80G(5)(iii).
- x) This certificate does not confer any right on the Trust /Institution/Fund to claim exemption from Income tax in its assessment. The Assessing Officer may separately examine if the assessee is charitable within the meaning of section 2(15) of the Act and whether the condition laid down in section 11,12,12A(b) and 13 are satisfied.
- xi) This order shall be deemed to be withdrawn, if the Assessing Officer holds that the income of the assessee is not exempt u/s 11 and 12 or clause 23AA or clause 23C of section 10 with effect from the date of such order.

Sd/-
(Jaspal Singh)
Commissioner of Income tax,
Panchkula.

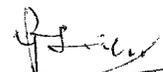
F.No. CIT/Pk1/Tech/80G/2008-09/ 5150

Office of the
Commissioner of Income tax,
Panchkula.

Dated: 13-01-09

Copy to :-

1. Shree Swami Rama Foundation Trust, Ram Nagar, Swami Ram Marg, Bhurewala, Naraingarh, Distt. Ambala.
2. The Addl. Commissioner of Income tax, Ambala Range, Ambala.
3. The ITO, Ward-1, Ambala. The A.O. should verify and satisfy himself w.r.t the annual statement which will be submitted by the applicant that it continues to fulfill the conditions laid down under section 80G and instructions issued by the Board from time to time.
4. The Secretary, CBDT, North Block, New Delhi.
5. The Director of Income tax (RSP&PR), Mayur Bhawan, New Delhi.


(Y.R. Saini)
Income tax Officer, (Tech.)
Panchkula.