

# MINISTRY OF FINANCE वित मंत्रालय

### DEPARTMENT OF REVENUE राजस्व विभाग

OFFICE OF THE COMMISSIONER OF INCOME TAX, SHILLONG

INCOME TAX DEPARTMENT, AAYAKAR BHAVAN, M.G.ROAD, SHILLONG 793001

**2** 0364-2226662

FAX: 0364-2228654

# ORDER U/S 80G OF THE INCOME TAX ACT, 1961 Dated Shillong the 196f August , 2014

With reference to the application for registration under section 80G(5)(vi) of the Income tax Act, 1961 submitted by Burrows Memorial Christian Hospital Society, Assam (PAN:AAATB8037A) on 21.03.2014, it is considered that the donations made to the said Trust with effect from 01-04-2013 relevant to the Assessment Year 2014-15 will continue to be eligible for the benefit of deductions under section 80G of the Income-tax Act, 1961 in the hands of the donors subject to the limits and conditions laid down in the said section.

#### NOTE :-

- (i) Return of income will have to be filed before the Assessing Officer concerned every year as per requirement of section 139(4A).
- (ii) The statement of Income and Expenditure with the Balance Sheet will have to be filed before the Assessing Officer concerned annually.
- (iii) The receipt issued to the donors 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) The Commissioner will also have the power of withdraw the approval if he is satisfied that the activities of the Trust are not genuine or are not being carried out in accordance with the objects.

[CHAITALI PANMEI]

(चैताली पनमेय)

Commissioner of Income Tax, Shillong आयकर आयुक्त,शिलांग

# Memo No.175/80G/CIT/TECH/SHG/2013-14/ 3026 - 33

Dated: 19.08.2014.

## Copy to:

- The Chairman, Burrows Memorial Christian Hospital Society, Alipur, P.O. Banskandi, Dist.- Cachar, Assam- 788101.
  - 2. The Assistant Commissioner of Income tax, Circle, Silchar. He is advised to examine the accounts carefully for every year having regard to the provisions of section 11, 12 and 13 read with section 12A and 80G(5) and should ascertain every year if the Trust/ Institution continues to fulfill all the required conditions. In case of any failure to do so, the AO should promptly report the facts with detailed reasons thereof to this office.
  - 3. The Chief Commissioner of Income tax, Shillong.
  - 4. The Chief Commissioner of Income tax, Guwahati.
  - 5. The Commissioner of Income-tax, Dibrugarh/Jorhat.
  - 6. The Joint Commissioner of Income-tax, Range, Silchar.
  - 7. The AD (OL), CCIT's office, Shillong for Hindi version.

[Sant. A. DAS]
Income Tax Officer (Tech)
आयकर अधिकारी (तकदीकी)
for Commissioner of Income Tax
कृते आयकर अधुक