

PROCEEDINGS OF THE COMMISSIONER OF INCOME TAX (EXEMPTIONS)
HYDERABAD

Dr. S.V.S.S. PRASAD, I.R.S.,
Commissioner of Income Tax (Exemptions)

F.No. CIT(E)/Hyd/100(5)/ 12A& 80G/2015-16

Dated: 30.11.2015

Sub.: Granting of approval to an Institution or a fund (referred to u/s. 80G(2) & (5) of the I.T .Act, 1961) – Reg

Ref.: Application in Form No.10G filed by **WOMEN'S ORGANISATION FOR SOCIO CULTURAL AWARENESS** (PAN: AAAAW0417G), AT/P.O: Mandua, District: Keonjhar – 758 014, Odisha on 29-05-2015

APPROVAL U/S .80G(5)(vi) OF THE INCOME TAX ACT, 1961:

The application filed by the above society, which has been granted registration u/s.12AA(1)(b)(i) of the Income Tax Act, 1961, vide order in Memo No. ITO(Tech)/12A-140/2003-2004/133-35, dt.07-04-2005, in Form No.10G, on 29.05.2015, seeking approval u/s.80G(5) of the Act, has been examined and I am satisfied that

- (i) This is a fund/institution 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 institution/fund/ 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 granted u/s 80G(5)(vi) of the Income Tax Act, 1961.

2. The approval shall have effect from **30.11.2015 onwards**, subject to all other provisions of the I.T. Act, 1961 as applicable and the following conditions:-

- i) This approval shall be valid in perpetuity, unless specifically withdrawn.
- ii) Every receipt issued to a donor shall bear the number and the date of this order.

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- iii) The institution shall submit the statement of income and expenditure and other financial statements for the year ending 31.03.2015 and subsequent year(s) within the prescribed time before the prescribed authority.
- iv) The 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.
- v) The institution shall file the Return of Income regularly as stipulated under section 139(1) read with section 139(4A).
- vi) The 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 of religious nature in any previous year in excess of five percent of its Total Income of that previous year.
- viii) No deduction under Section 80G shall be allowed in respect of any donation unless such donation is of a sum of money.

3. The institution shall fulfill the conditions specified in sub-section (5) of section 80G of I.T. Act, 1961.



Sd/-
(Dr. S.V.S.S PRASAD)
Commissioner of Income Tax (Exemptions)
Hyderabad

Copy to :

1. WOMEN'S ORGANISATION FOR SOCIO CULTURAL AWARENESS,

AT/P.O: Mandua,
District: Keonjhar - 758 014,
Odisha

2. The Jt.CIT, Bhubaneswar.

3. The ITO(E), Sambalpur.

B.V.V.
(B.VENKATESWAR RAO)
Income Tax Officer(Hqrs.)(Exemp.)
O/o CIT(E), Hyderabad