

(TO BE PUBLISHED IN PART II, SUB-SECTION (ii) OF SECTION 3 OF THE GAZETTE OF INDIA)

Government of India  
Ministry of Finance  
(Department of Revenue)  
(Central Board of Direct Taxes)

New Delhi, the 27<sup>th</sup> November, 2007

Notification

S.O. It is hereby notified for general information that the organization **Santhigiri Ashramam, Thiruvananthapuram (Kerala)** has been approved by the Central Government for the purpose of clause (iii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (said Act), read with rules 5C and 5E of the Income-tax Rules, 1962 (said Rules) with effect from 12.12.2006 in the category of 'other Institution' partly engaged in research activities subject to the following conditions, namely:-

- (i) The sums paid to the approved organization shall be utilized for research in social sciences;
- (ii) The approved organization shall carry out research in social science or statistical research through its faculty members or its enrolled students;
- (iii) The approved organization shall maintain books of accounts and get such books audited by an accountant as defined in the explanation to sub-section (2) of section 288 of the said Act and furnish the report of such audit duly signed and verified by such accountant to the Commissioner of Income-tax or the Director of Income-tax having jurisdiction over the case, by the due date of furnishing the return of income under sub-section (1) of section 139 of the said Act;
- (iv) The approved organization shall maintain a separate statement of donations received and amounts applied for research in social sciences and a copy of such statement duly certified by the auditor shall accompany the report of audit referred to above.

Contd.....p.2

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3. The Central Government shall withdraw the approval if the approved organization:-

- (a) fails to maintain books of accounts referred to in sub-paragraph (iii) of paragraph 1; or
- (b) fails to furnish its audit report referred to in sub-paragraph (iii) of paragraph 1; or
- (c) fails to furnish its statement of the donations received and sums applied for research in social sciences or statistical research referred to in sub-paragraph (iv) of paragraph 1; or
- (d) ceases to carry on its research activities or its research activities are not found to be genuine; or
- (e) ceases to conform to and comply with the provisions of clause (iii) of sub-section (1) of section 35 of the said Act, read with rules 5C and 5E of the said Rules.

  
(Surender Pal)

Under Secretary to the Government of India

Notification No. 279/2007

(F.No.203/36/2007/ITA-II)

To

The Manager,  
Govt. of India Press,  
Mayapuri, New Delhi

Copy forwarded to:

1. The applicant organisation.
2. The Director General of Income Tax (Exemptions), New Delhi
3. Comptroller & Auditor General of India.
4. CIT, Thiruvananthapuram.
5. Concerned File
6. Guard file.

  
(Surender Pal)

Under Secretary to the Government of India

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Ministry of Finance  
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- (i) The sums paid to the approved organization shall be utilized for scientific research;
- (ii) The approved organization shall carry out scientific research through its faculty members or its enrolled students;
- (iii) The approved organization shall maintain books of accounts and get such books audited by an accountant as defined in the explanation to sub-section (2) of section 288 of the said Act and furnish the report of such audit duly signed and verified by such accountant to the Commissioner of Income-tax or the Director of Income-tax having jurisdiction over the case, by the due date of furnishing the return of income under sub-section (1) of section 139 of the said Act;
- (iv) The approved organization shall maintain a separate statement of donations received and amounts applied for scientific research and a copy of such statement duly certified by the auditor shall accompany the report of audit referred to above.

Contd.....p.2

2. The Central Government shall withdraw the approval if the approved organization:-

- (a) fails to maintain books of accounts referred to in sub-paragraph (iii) of paragraph 1; or
- (b) fails to furnish its audit report referred to in sub-paragraph (iii) of paragraph 1; or
- (c) fails to furnish its statement of the donations received and sums applied for scientific research referred to in sub-paragraph (iv) of paragraph 1; or
- (d) ceases to carry on its research activities or its research activities are not found to be genuine; or
- (e) ceases to conform to and comply with the provisions of clause (ii) of sub-section (1) of section 35 of the said Act read with rules 5C and 5E of the said Rules.

  
(Surender Pal)

Under Secretary to the Government of India

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(Surender Pal)

Under Secretary to the Government of India



# भारत का राजपत्र

## The Gazette of India

प्राधिकार से प्रकाशित  
PUBLISHED BY AUTHORITY  
साप्ताहिक  
WEEKLY

सं. 49] नई दिल्ली, दिसम्बर 2—दिसम्बर 8, 2007, शनिवार/अग्रहायण 11—अग्रहायण 17, 1929  
No. 49] NEW DELHI, DECEMBER 2—DECEMBER 8, 2007, SATURDAY/AGRAHAYANA 11—AGRAHAYANA 17, 1929

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह पुश्तक संकलन के रूप में रखा जा सके  
Separate paging is given to this Part in order that it may be filed as a separate compilation

भाग II—खण्ड 3—उप-खण्ड (ii)  
PART II—Section 3—Sub-section (ii)

भारत सरकार के मंत्रालयों (रक्षा मंत्रालय को छोड़कर) द्वारा जारी किए गए सांविधिक आदेश और अधिसूचनाएं  
Statutory Orders and Notifications Issued by the Ministries of the Government of India  
(Other than the Ministry of Defence)

- |   |   |
|---|---|
| <p>कार्मिक, लोक शिकायत तथा पेंशन मंत्रालय<br/>(कार्मिक और प्रशिक्षण विभाग)<br/>नई दिल्ली, 22 नवम्बर, 2007<br/>का.आ. 3422.—केंद्रीय सरकार एतद्द्वारा दंड प्रक्रिया संहिता, 1973 (1974 का अधिनियम सं. 2) की धारा 24 की उप-धारा (8) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केंद्रीय अन्वेषण ब्यूरो के निम्नलिखित अभियोजन अधिकारियों को विचारण न्यायालयों में दिल्ली विशेष पुलिस स्थापना (क.अ. ब्यूरो) द्वारा संस्थित मामलों और किसी राज्य अथवा संघ शासित क्षेत्र में, जिन पर उक्त धारा के उपबंध लागू होते हैं, विधि द्वारा स्थापित पुनरीक्षण अथवा अपील न्यायालयों में इन मामलों से उद्भूत अपीलों, पुनरीक्षणों अथवा अन्य विषयों का संचालन करने के लिए विशेष लोक अभियोजक के रूप में नियुक्त करती है :-</p> | <p>8. सुरेश कुमार श्रीवास्तव<br/>9. श्रीमती नीलम सिंह<br/>10. सुश्री डी.एस. पूर्णिमा<br/>11. संजीव कुमार यादव<br/>12. मनोज शुक्ला<br/>13. अरविंद कुमार मिश्रा<br/>14. प्रणीत शर्मा<br/>15. ब्रजेश सिंह<br/>16. सुश्री पद्मिनी सिंह<br/>17. अतुल कुमार<br/>18. प्रवीण श्रीवास्तव</p> |
|---|---|

[सं. 225/33/2006-ए.वी.डी.-111  
चंद्र प्रकाश, अवर सचिव]

- सर्वश्री
- तेजस्वी प्रकाश नेगी
  - पंकज गुप्ता
  - एन. नागेंद्रन
  - मनमोहन शर्मा
  - सितांशु शंखर मिश्रा
  - सतीश चंद्र जायमवाल
  - नरेंद्र प्रताप श्रीवास्तव

MINISTRY OF PERSONNEL, PUBLIC  
GRIEVANCES AND PENSIONS  
(Department of Personnel and Training)

New Delhi, the 22nd November, 2007

S.O. 3422.—In exercise of the powers conferred by sub-section (8) of Section 24 of the Code of Criminal

## वित्त मंत्रालय

(राजस्व विभाग)

(केन्द्रीय प्रत्यक्ष कर बोर्ड)

नई दिल्ली, 27 नवम्बर, 2007

का.आ. 3425.—सर्वसाधारण की जानकारी के लिए एतद्द्वारा यह अधिसूचित किया जाता है कि केन्द्र सरकार द्वारा आयकर नियमावली, 1962 (उक्त नियमावली) के नियम 5 ग और 5 ड के साथ पठित आयकर अधिनियम, 1961 (उक्त अधिनियम) की धारा 35 की उप-धारा (1) के खंड (ii) के प्रयोजनार्थ दिनांक 12-12-2006 से संगठन संततिगिरि आश्रम तिरुवनंतपुरम (केरल) को निम्नलिखित शर्तों के अधीन आंशिक रूप से अनुसंधान कार्यकलापों में लगी 'अन्य संस्था' की श्रेणी में अनुमोदित किया गया है, अर्थात् :

- (i) अनुमोदित संगठन को प्रदत्त राशि का उपयोग सामाजिक-विज्ञान के लिए किया जाएगा;
- (ii) अनुमोदित संगठन अपने संकाय सदस्यों अथवा अपने नामांकित छात्रों के माध्यम से सामाजिक विज्ञान अथवा सांख्यिकीय अनुसंधान करेगा;
- (iii) अनुमोदित संगठन बही-खाता रखेगा तथा उक्त अधिनियम की धारा 288 की उप धारा (2) के स्पष्टीकरण में यथा परिभाषित किसी लेखाकार से अपनी खाता-बही की लेखा परीक्षा कराएगा और उक्त अधिनियम की धारा 139 की उप धारा (1) के अंतर्गत आय विवरणी प्रस्तुत करने की नियत तिथि तक ऐसे लेखाकार द्वारा विधिवत सत्यापित एवं हस्ताक्षरित लेखा परीक्षा रिपोर्ट मामले में क्षेत्राधिकार रखने वाले आयकर आयुक्त अथवा आयकर निदेशक को प्रस्तुत करेगा।
- (iv) अनुमोदित संगठन सामाजिक विज्ञान के लिए प्राप्त दान तथा प्रयुक्त राशि का अलग विवरण रखेगा और उपर्युक्त लेखा परीक्षा रिपोर्ट के साथ लेखा परीक्षक द्वारा विधिवत सत्यापित ऐसे विवरण की प्रति प्रस्तुत करेगा।

2. केन्द्र सरकार यह अनुमोदन वापिस ले लेगी यदि अनुमोदित संगठन :-

- (क) पैराग्राफ 1 के उप-पैराग्राफ (iii) में उल्लिखित लेखा बही नहीं रखेगा; अथवा
- (ख) पैराग्राफ 1 के उप-पैराग्राफ (iii) में उल्लिखित अपनी लेखा परीक्षा रिपोर्ट प्रस्तुत नहीं करेगा; अथवा
- (ग) पैराग्राफ 1 के उप-पैराग्राफ (iv) में उल्लिखित सामाजिक विज्ञान अथवा सांख्यिकीय अनुसंधान के लिए प्राप्त एवं प्रयुक्त दान का अपना विवरण प्रस्तुत नहीं करेगा; अथवा
- (घ) अपना अनुसंधान कार्य करना बंद कर देगा अथवा इसके अनुसंधान कार्य को जायज नहीं पाया जाएगा; अथवा
- (ङ) उक्त नियमावली के नियम 5 ग और 5 ड के साथ पठित उक्त अधिनियम की धारा 35 की उपधारा (1) के खंड (iii) के प्रावधानों के अनुरूप नहीं होगा तथा उनका पालन नहीं करेगा।

[अधिसूचना सं. 278/2007/फा. सं. 203/36/2007/आ.क.नि.-II]

सुरेन्द्र पाल, अवर सचिव (आ.क.नि.-II)

## MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

New Delhi, the 27th November, 2007

S.O. 3425.—It is hereby notified for general information that the organization Santhigiri Ashramam, Thiruvananthapuram (Kerala) has been approved by the Central Government for the purpose of clause (ii) of sub-section (1) of Section 35 of the Income-tax Act, 1961 (said Act), read with Rules 5C and 5E of the Income-tax Rules, 1962 (said Rules), with effect from 12-12-2006 in the category of 'Other Institution', partly engaged in research activities subject to the following conditions, namely :—

- (i) The sums paid to the approved organization shall be utilized for scientific research;
- (ii) The approved organization shall carry out scientific research through its faculty members or its enrolled students;
- (iii) The approved organization shall maintain books of accounts and get such books audited by an accountant as defined in the explanation to sub-section (2) of Section 288 of the said Act and furnish the report of such audit duly signed and verified by such accountant to the Commissioner of Income-tax or the Director of Income-tax having jurisdiction over the case, by the due date of furnishing the return of income under sub-section (1) of Section 139 of the said Act;
- (iv) The approved organization shall maintain a separate statement of donations received and amounts applied for scientific research and a copy of such statement duly certified by the auditor shall accompany the report of audit referred to above.

2. The Central Government shall withdraw the approval if the approved organization :—

- (a) fails to maintain books of accounts referred to in sub-paragraph (iii) of paragraph 1; or
- (b) fails to furnish its audit report referred to in sub-paragraph (iii) of paragraph 1; or
- (c) fails to furnish its statement of the donations received and sums applied for scientific research referred to in sub-paragraph (iv) of paragraph 1; or
- (d) ceases to carry on its research activities or its research activities are not found to be genuine; or
- (e) ceases to conform to and comply with the provisions of clause (ii) of sub-section (1) of Section 35 of the said Act read with rules 5C and 5E of the said Rules.

[Notification No. 278/2007/F. No. 203/36/2007/ITA-II]

SURENDER PAL, Under Secy. (ITA-II)

नई दिल्ली, 27 नवम्बर, 2007

का.अ. 3427.—सर्वसाधारण की जानकारी के लिए एतद्द्वारा यह अधिसूचित किया जाता है कि केन्द्र सरकार द्वारा आयकर नियमवली, 1962 (उक्त नियमावली) के नियम 5 ग और 5 ड ब; माध्यम से आयकर अधिनियम, 1961 (उक्त अधिनियम) की धारा 35 की उपधारा (1) के खंड (iii) के प्रयोजनार्थ दिनांक 12-12-2006, से संशोधन संततिगिरि आश्रम तिरुवनंतपुरम (केरल), को निम्नलिखित शर्तों के अधीन आंशिक रूप से अनुसंधान कार्यकलापों में लगी 'अन्य संस्था' की श्रेणी में अनुमोदित किया गया है, अर्थात् :-

- (i) अनुमोदित संगठन को प्रदत्त राशि का उपयोग वैज्ञानिक अनुसंधान के लिए किया जाएगा;
  - (ii) अनुमोदित संगठन अपने संकाय सदस्यों अथवा अपने नामांकित छात्रों के माध्यम से वैज्ञानिक अनुसंधान करेगा;
  - (iii) अनुमोदित संगठन बही-खाता रखेगा तथा उक्त अधिनियम की धारा 288 की उप धारा (2) के स्पष्टीकरण में यथा परिभाषित किसी लेखाकार से अपनी खाता-बही की लेखा परीक्षा कराएगा और उक्त अधिनियम की धारा 139 की उप-धारा (1) के अंतर्गत आय विवरणी प्रस्तुत करने का नियत तिथि तक ऐसे लेखाकार द्वारा विधिवत सत्यापित एवं हस्ताक्षरित लेखा परीक्षा रिपोर्ट मामले में क्षेत्राधिकार रखने वाले आयकर आयुक्त अथवा आयकर निदेशक को प्रस्तुत करेगा।
  - (iv) अनुमोदित संगठन वैज्ञानिक अनुसंधान के लिए प्राप्त दान तथा प्रयुक्त राशि का अलग विवरण रखेगा और उपर्युक्त लेखा परीक्षा रिपोर्ट के साथ लेखा परीक्षक द्वारा विधिवत सत्यापित ऐसे विवरण की प्रति प्रस्तुत करेगा।
2. केन्द्र सरकार यह अनुमोदन वापिस ले लेगी यदि अनुमोदित संगठन :-

- (क) पैराग्राफ 1 के उप-पैराग्राफ (iii) में उल्लिखित लेखा बही नहीं रखेगा; अथवा
- (ख) पैराग्राफ 1 के उप-पैराग्राफ (iii) में उल्लिखित अपनी लेखा परीक्षा रिपोर्ट प्रस्तुत नहीं करेगा; अथवा
- (ग) पैराग्राफ 1 के उप-पैराग्राफ (iv) में उल्लिखित वैज्ञानिक अनुसंधान के लिए प्राप्त एवं प्रयुक्त दान का अपना विवरण प्रस्तुत नहीं करेगा; अथवा
- (घ) अपना अनुसंधान कार्य करना बंद कर देगा अथवा इसका अनुसंधान कार्य को जायज नहीं पाया जाएगा; अथवा
- (ङ) उक्त नियमावली के नियम 5 ग और 5 ड के साथ पठित उक्त अधिनियम की धारा 35 की उपधारा (1) के खंड (ii) के प्रावधानों के अनुरूप नहीं होगा तथा उनका पालन नहीं करेगा।

[अधिसूचना सं. 279/2007/फा. सं. 203/36/2007/आ.क.नि. II]

सुरेन्द्र पाल, अवर सचिव (आ.क.नि.-II)

New Delhi, the 27th November, 2007

S.O. 3427.—It is hereby notified for general information that the organization Santhigiri Ashramam, Thiruvananthapuram (Kerala) has been approved by the Central Government for the purpose of clause (iii) of sub-section (1) of Section 35 of the Income-tax Act, 1961 (said Act), read with Rules 5C and 5E of the Income-tax Rules, 1962 (said Rules), with effect from 12-12-2006 in the category of 'other Institution', partly engaged in research activities subject to the following conditions, namely :—

- (i) The sums paid to the approved organization shall be utilized for research in social sciences.
- (ii) The approved organization shall carry out research in social science or statistical research through its faculty members or its enrolled students;
- (iii) The approved organization shall maintain books of accounts and get such books audited by an accountant as defined in the explanation to sub-section (2) of Section 288 of the said Act and furnish the report of such audit duly signed and verified by such accountant to the Commissioner of Income-tax or the Director of Income-tax having jurisdiction over the case, by the due date of furnishing the return of income under sub-section (1) of Section 139 of the said Act;
- (iv) The approved organization shall maintain a separate statement of donations received and amounts applied for research in social sciences and a copy of such statement duly certified by the auditor shall accompany the report of audit referred to above.

3. The Central Government shall withdraw the approval if the approved organization :—

- (a) Fails to maintain books of accounts referred to in sub-paragraph (iii) of paragraph 1; or
- (b) fails to furnish its audit report referred to in sub-paragraph (iii) of paragraph 1; or
- (c) fails to furnish its statement of the donations received and sums applied for research in social sciences or statistical research referred to in sub-paragraph (iv) of paragraph 1; or
- (d) ceases to carry on its research activities or its research activities are not found to be genuine; or
- (e) ceases to conform to and comply with the provisions of clause (iii) of sub-section (1) of section 35 of the said Act read with rules 5C and 5E of the said Rules.

[Notification No. 279/2007/F. No. 203/36/2007/ITA-II]

SURENDR PAL, Under Secy.(ITA-II)

INCOME TAX DEPARTMENT  
OFFICE OF THE COMMISSIONER OF INCOME TAX, TRIVANDRUM  
AAYAKAR BHAVAN, KOWDIAR, TRIVANDRUM - 695003

C.No.302/ADIT(E)/53/83-84

Dated the 17<sup>th</sup> November, 2009

To  
The General Secretary,  
Santhigiri Ashram,  
Pothencode, Santhigiri.P.O.  
Trivandrum-695584

Sir,  
Sub : Renewal of exemption u/s 80G(5)(vi) of the Income Tax Act, 1961  
Santhigiri Ashram, Pothencode, Santhigiri.P.O.Trivandrum-695584

\*\*\*\*\*

Exemption u/s 80G(5)(i) to (vi) of the Income Tax Act, 1961, granted vide this office order C.No.302/ADIT(E)/53/83-84 dated 27-03-2006 in respect of donations to **Santhigiri Ashram, Pothencode, Santhigiri.P.O.Trivandrum-695584** is hereby renewed for a period of **three** assessment years.

2. This exemption certificate will cover only donations made during the period from 01-04-2008 to 31-03-2011 relevant to the assessment years 2009-2010 2010-2011 and 2011-2012.


Yours faithfully,

(Sd/-)  
(S.RAVI)

Commissioner of Income tax, Trivandrum

NOTE:

1. Receipt issued to the donors should bear the No. and date of the order. The validity of this certificate as stated in para (2) above should also be mentioned in the receipt.
2. Statement of accounts, Receipt and Expenditure statement should be submitted annually to the Assessing Officer
3. If any renewal is required, an application has to be made to this office through the Assessing Officer together with statements of receipts and expenditure
4. **Clause (15) of section 2 of the I.T. Act was amended by the Finance Act 2008, w.e.f.01-04-2009 as follows:**  
(15) "charitable purpose" includes relief of the poor, education, medical relief, and the advancement of any other object of general public utility.  
**Provided** that the advancement of any other object of general public utility shall not be a charitable purpose, if it involves the carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration, irrespective of the nature, of use or application, or retention, of the income from such activity,

  
(RAJAMMA PAUL)

Asst. Commissioner of Income tax (H)  
For Commissioner of Income tax, Trivandrum

Copy to: The ADIT(E)

The ADIT(E) is requested to verify and satisfy herself with reference to the annual statements which will be submitted by the institution, that it continues to fulfill the conditions laid down in 80G(5) and send a report if it applies for renewal



INCOME TAX DEPARTMENT  
OFFICE OF THE COMMISSIONER OF INCOME TAX  
Aayakar Bhavan, Kowdiar, Trivandrum - 695 003

C.No. 302/DDIT(E)/ 53/1983-84

Dated the, 27th March, 2006

To  
The President,  
Santhigiri Ashram,  
Santhigiri PO  
Thiruvananthapuram-695 584

Sir,

Sub :Renewal of exemption u/s 80G(5)(vi) of the Income Tax Act, 1961 - Donation to Santhigiri Ashram, Santhigiri PO, Thiruvananthapuram-695 584

\*\*\*\*\*

Exemption u/s 80G(5)(i) to (vi) of the Income Tax Act, 1961, granted vide this office order C.No. 302/DDIT(E)/ 53/1983-84 dated 19/08/2002 in respect of donations to Santhigiri Ashram, Santhigiri PO, Thiruvananthapuram-695 584 is hereby renewed for a period of three assessment years.

2. This exemption certificate will cover only donations made during the period from 01-04-2005 to 31-03-2008 relevant to the assessment years 2006-2007, 2007-2008 and 2008-2009.

Yours faithfully,

Sd/-

[ P J THOMASKUTTY ]

Chief Commissioner of Income Tax (OSD)  
Functioning as Commissioner of Incometax  
Thiruvananthapuram.



NOTE :

1. Receipt issued to the donors should bear the No. and date of the order. The validity of this certificate as stated in para (2) above should also be mentioned in the receipt.
2. Statement of accounts, Receipt and Expenditure statement should be submitted annually to the Income Tax Officer/Deputy Commissioner of Income Tax.
3. If any renewal is required, an application has to be made to this office through the Income Tax Officer/Deputy Commissioner of Income Tax together with statements of receipts and expenditure

(V D SISIRKUMAR)

Assitant Director of Incometax (Exemption)  
Thiruvananthapuram.

Copy to : The ADIT(E)/ITO

His attention is invited to Board's Instruction No. 38F No. 2-3-69 -IT dated 19-04-1966 communicated in this office endt. S.F.58/33/69-70 dated 31.5.1969. He is requested to verify and satisfy himself with reference to the annual statements that will be submitted by the institution that it continues to fulfill the conditions laid down in 80G(5) and send a report if it applies for renewal.



charity are as follows:

**Allowable to all kind of Assessee:-** Any person or 'assessee' who makes an eligible donation is entitled to get tax deductions subject to conditions. This section does not restrict the deduction to individuals, companies or any specific category of taxpayer.

**Donation to Foreign Trust:-** Donations made to foreign trusts **do not qualify** for deduction under this section.

**Donation to Political Parties:-** You **cannot claim deduction** for donations made to political parties for any reason, including paying for brochures, souvenirs or

pamphlets brought out by such parties.

**Only donation made to made to prescribed funds and institutions qualify for deduction:** - All donations are not eligible for tax benefits. Tax benefits can be claimed only on specific donations i.e. those made to prescribed funds and institutions.

**Maximum allowable deduction:-** If aggregate of the sums donated exceed 10% of the adjusted gross total income, the amount in excess of 10% ceases to be entitled for tax benefit.

#### **Documentation Required for Claiming deduction U/s. 80G**

- **Stamped receipt:** For claiming deduction under Section 80G, a receipt issued by the recipient trust is a must. The receipt must contain the name, address & PAN of the Trust, the name of the donor, the amount donated (please ensure that the amount written in words and figures tally). In case of donation which are eligible for 100% deduction recipient should also insist on form 58 from trust. Form 58 contains the details of project cost (for which the donation is received), amount authorised under this project and the actual amount collected. Without form 58, the claim for 100% deduction could be rejected even if the receipt mentions 100% deduction.
- **Mention of Registration No. of the Trust Under 80G on receipt:-** The most important requirement is the Registration number issued by the Income Tax Department under Section 80G. This number must be printed on the receipt. Generally, the Income Tax Department issues the registration for a limited period (of 2 years) only. Thereafter, the registration has to be renewed. The receipt must not only mention the Registration number but also the validity period of the registration.
- **Validity of Registration U/s. 80G on the date of Donation:-** The donor must ensure that the registration is valid on the date on which the donation is given. For example, the registration of a trust may be valid from April 1, 2007 to March 31, 2009. Now, if the trust does not get its registration renewed on or after April 1, 2009 then even if donation receipt is issued by the trust to the donor for donations received on or after April 1, 2009, the donor would not get any tax benefit.

**With Effect from 1st October 2009 it is not required for a trust to apply for renewal of 80G certificate, if the same is valid on 01.10.2010 or valid upto a date thereafter unless department specifically ask Trust to apply for renewal. So Old 80G certificate will remain valid if the same is valid**

- **Photocopy of the 80G certificate :-** Check the validity period of the 80G certificate. Always insist on a photocopy of the 80G certificate in addition to the receipt.