



भारत सरकार
वित्त मंत्रालय
राजस्व विभाग
सामाजिक और आर्थिक कल्याण की
अभिवृद्धि के लिये राष्ट्रीय समिति

Government of India
Ministry of Finance
Department of Revenue
National Committee for Promotion
of Social and Economic Welfare

Room No. 17, Church Road Hutments,
North Block, New Delhi – 110001.

File No.V.27011/265 /2014-SO(NAT.COM)

New Delhi, the 19th October, 2015

To,

Managing Trustee,
David Rajasingh Educational & Charitable Trust,
Melur, Doraisampuram Village,
Rajapalayam, Virudhunagar District,
Tamilnadu-626121.

Subject : Notification under Section 35AC of the Income Tax Act,1961 as recommended by the National Committee for Promotion of Social and Economic Welfare – regarding.

Sir,

I am directed to refer to your letter on the above mentioned subject and to say that on the basis of recommendations of the National Committee for Promotion of Social and Economic Welfare (Department of Revenue), New Delhi, it has been decided to approve your Association/Institution and the project as notified under Notification No. S.O. 2854(E) dated 16th October, 2015, a copy of which is enclosed for your ready reference.

2. The approval is subject to the following conditions:-

- (i) Out of total beneficiaries of the project, at least 50% beneficiaries must belong to economically weaker sections of the society whose income is below Rs.18000/- per annum and they should be provided free ship. However, this shall not apply to cases, where the services or facilities are to be provided free of cost completely to all the beneficiaries.
- (ii) A complete record of such beneficiaries is maintained including their names and addresses, the nature of services provided and the fee charged, if any. The record should be open for verification at any given time.
- (iii) Violation of conditions may entail taxation of the entire amount of donation in the hands of the institution.

- (iv) A complete record of projects undertaken, its location, specific activities done, amount spent on each activity and the assets, if any, created should be maintained for verification, if necessary.
- (v) The institution would file a report from a Chartered Accountant alongwith the return of income of each assessment year certifying that the existing records of the Institution adequately demonstrate that 50% of total beneficiaries came from the economically weaker sections of the society and that full benefits were rendered to them free of cost.
- (vi) The trust should display public notices at prominent places indicating the extent of services to be provided along with the free or concessional benefits and the facilities, which are reserved for people belonging to weaker sections of the society who will not be charged any fee. The address and contact numbers of the office of National Committee (being the approving authority) must also be displayed.

3. In term of Rule 11K (iv) of the Income Tax Rules, 1962, the organization is required to maintain a separate account for each approved project. In addition to inspection by the Income Tax Department, the accounts shall be open for inspection of the National Committee or any official deputed by the Committee for this purpose.

4. It may be ensured that Annual Status Reports are duly submitted in respect of the approved project indicating the amount of donations collected/received under Section 35AC of the Income Tax Act, 1961; the amount spent and the extent of work carried out, duly certified by a senior executive of the organization/Institution along with photographs relating thereto, if any, in the prescribed Form 58D. The status reports should be sent in the prescribed format only. Additional comments, if any, may be sent separately, but in no case, shall any annual report or performance report be accepted as a substitute for the prescribed status report in form 58D. These reports have to be prepared and finalized as on 31st March of every year along with a statement of accounts, and submitted so as to reach the Secretariat of the National Committee by 31st May of every year.

5. While receiving the donations u/s 35AC of the I.T. Act, 1961 for the notified project, it may be ensured that receipts are issued in the form 58-A/58-B. These certificates are required to be issued in terms of Income Tax Rule 110 and specimen of these forms is available in the Income Tax Rule, 1962.

6. On completion of the project or scheme, a final report has also to be submitted along with a certificate from the Local Administration/ Gram Panchayat in all such cases where assets created were to be handed over to such authorities.

7. Failure to conform to these terms and conditions may result in the withdrawal of the approval of the project or scheme and will also be taken note of while considering any other project or scheme submitted by an Association/Institution/Organization. The withdrawal of approval may entail taxation of the entire amount of donation in the hands of the organization.

8. **For grant of extension of period of approval, if required, the organization/trust/institution shall apply at least three months before the expiry of the period of exemption.**

9. Receipt of this letter may please be acknowledged. Above File Number must be mentioned in future communications.

Yours faithfully,



(P.K. Jain)

Section Officer (National Committee)

Tele: 2309 2598

Copy to:-

CCIT Madurai alongwith a copy of the notification with a request to forward the same to the jurisdictional CIT.

(P.K. Jain)

Section Officer (National Committee)

Tele: 2309 2598

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
NOTIFICATION

New Delhi, dated the 16 October, 2015

S. O. ²⁸⁵⁴(E): - In exercise of the powers conferred by sub-section (1) read with clause (b) of the Explanation to Section 35 AC of the Income Tax Act, 1961 (43 of 1961), the Central Government, on the recommendation of the National Committee for Promotion of Social and Economic Welfare, hereby notifies the institutions approved by the said National Committee, mentioned in column (2) of the Table below, and approves the eligible projects or schemes specified to be carried on by the said institutions and the estimated cost thereof as mentioned in column (3) of the said Table, and also specifies in the column (4) of the Table the maximum amount of such cost which may be allowed as deduction under the said section 35 AC for the period of approval, namely:-

TABLE

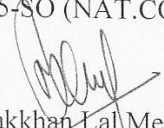
Seri al No.	Name of the Institution	Project or scheme and estimated cost thereof	Maximum amount of cost to be allowed as deduction under section 35AC and period of approval
(1)	(2)	(3)	(4)
1.	Rural Development Association Wainem, B.P.O. Bungte P.O. Nambol Sardar Hills, Senapati Distt., Manipur- 795134	Educate Rural Manipur Rs. 8.11 crore	The Committee recommended approval for the project at the estimated cost of Rs. 8.11 crore for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.
2.	Kuki Sporting Club Lamulane Jail road, Imphal – 795001 Manipur.	Construction of Physical Education Building and Play Ground of Athletics, Games & Sports, free training for poor and needy students. Rs. 3 Crore .	The Committee recommended approval for the project at the estimated cost of Rs. 3 Crore for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.
3	Walawa Taluka Baudh Society, New High School Sangli,	Expansion of present activities for School & Colleges Development area in Maharashtra	The Committee recommended approval for the project at the estimated cost of Rs. 8.85 Crore for three financial years

17	Sakeshwar Gramin Vikas Seva Sanstha C/o Mr. Anirdha Manik Adsul Wagh Mala, Behind Krandikar Hospital, Ahmednagar, Tal/Dstt Ahedmdnagar, Maharashtra.	Skill Development. Rs. 53.34 Crore.	The Committee recommended approval for the project at the estimated cost of Rs. 53.34 Crore for three financial years commencing with financial year, 2015-16 i.e. 2015-16, 2016-17 and 2017-18.
18	UMEED 208-216, DDA Commercial Complex, Aurabindo Place Market, Hauz Khas, New Delhi-110016.	Poverty Alleviation through Income Generation Programme and Health Care. Rs. 6.62 crore.	The Committee recommended approval for the project at the estimated cost of Rs. 6.62 crore for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.
19	Nowrosjee Wadia Maternity Hospital, Achary Donde Marg, Parel-400012 District Mumbai(MH), India.	Upgrading & Modernization of Nowrosjee Wadia Maternity Hospital. Rs.1912 lakh with corpus fund of Rs.200 lakh.	The Committee recommended approval for the project at the estimated cost of Rs. 1912 lakh with corpus fund of Rs. 200 lakh for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.
20	MESCO Education Society, Natalwala Building, 110, V.S. Road, Mahim, Mumbai-400016.	School Construction project and conducting/sustaining this Activity in Rural Area. Rs. 12.00 crore.	The Committee recommended approval for the project at the estimated cost of Rs. 12.00 crore for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.
21	David Rajasingh Educational & Charitable Trust, Melur, Doraisampuram Village, Rajapalayam, Virudhunagar District, Tamilnadu-626121.	(a) Stella Mary's Arts & Science College (b) Stella Mary's Orphanage Home (c) Stella Mary's Free Service Hospital (d) Stella Mary's Blind School. Rs. 20.00 crore. (Rs.10 crore+ Rs.3 crore+Rs.5 crore+Rs.2 crore).	The Committee recommended approval for the project at the estimated cost of Rs 20.00 crore (Rs.10 crore+ Rs.3 crore+Rs.5 crore+Rs.2 crore) for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.

22	Society for the welfare of weaker Sections Near DFO Office, Parlakhemundi, District Gajapati, Odisha-761200.	Hi-Tech Vocational, Agricultural Skill Development Training. Rs.12.04 crore.	The Committee recommended approval for the project at the estimated cost of Rs. 12.04 crore for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.
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II. This notification shall remain in force for a period of three years in relation to financial years 2015-16, 2016-17 and 2017-18 in respect of the projects or schemes mentioned at serial numbers 1 to 22 of the Table above.

[No. 220 / 2015/F.No.V.27015/3/2015-SO (NAT.COM)]


(Makkhan Lal Meena)
Deputy Secretary (National Committee)