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

सत्यमेव जयते

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

V.27011/273/2015 -SO(NAT.COM)
New Delhi, the 20th January, 2017

To,

Managing Trustee,
Integrated Development Society (IDS)
AT/PO – Dasamantapur
District Koraput
Odisha-764028

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. 160 (E) dated 17th January, 2017, 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. 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 Exemption Delhi 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 17 January, 2017

S. O. 160(E): - In exercise of the powers conferred by sub-section (I) 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

Sl. No.	**Name of the Institution/Organization**	**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	Late Janabai Bhutange Shikshan Sanstha, chicholi, Tah.Tusar, Distt. Bhandra Maharashtra - 441912	Late Janabai Bhutange Shikshan Sanstha, Chicholi, **Rs. 415.00 lakh (Rs.190.10 lakh as Recurring and Rs. 225.00 lakh Corpus donations)**	**Approved the cost of Rs. 415.00 lakh (Rs.190.10 lakh as Recurring and Rs. 225.00 lakh Corpus donations) for financial year 2016-17**
2	Lopaamudra Charitable Trust Dhoni Road, Olavakode, P.O. Palakkad-678002 Kerala	Padamguruji Mobile Hospitality Unit **Rs. 4.50 crore**	**Approved the cost of Rs. 4.50 crore for financial year 2016-17.**
3	Girijana Vikas Swtchanda Seva Sanstha G.K. Veedhi-531133, Visakhapatnam District Andhra Pradesh	Development of Mango & Fauna orchards by tribal communities for sustainable livelihoods **Rs. 4.19 Crore**	**Approved the cost of Rs. 4.19 Crore for financial year 2016-17**
4	Sahyog Sevabhavi Sanstha Vishnupuri, Nanded At Post Vishnupuri, Tq & District Nanded	(i) For construction of School & Hostel building of Existing primary school and (ii) Treatment of	**Approved the cost of Rs. 12.00 crore for financial year 2016-17**

	Maharashtra-431606	Malanutrited child in rural area. **Rs. 12.00 crore**	
5	Khidmat Charitable Trust 344/346, A.K. Chambers, Office No 102, 1st Floor Vadgadi, Opp. State of India, Samuel Street, Mumbai – 400003.	Maintenance of Present Activities (Medical Relief) **Rs. 15.00 crore.**	**Approved the cost of Rs. 15.00 crore for financial year 2016-17**
6	Delhi E.N.T. Hospital and Research Centre 127, Navjivan Vihar, New Delhi-110017	Rehabilitation Centre for revention of hearing impairment and reduction of noise trauma **Rs. 5.00 Crore**	**Approved the cost of Rs. 5.00 crore for financial year 2016-17**
7	Jan Swasthya Sahyog Village & Post Office Ganiyari, Bilaspur Chhattisgarh-495112	Running low cost health center catering to rural & tribal population in the tribal belt of Bilaspur District, Chhattisgarh alongwith creating and educating a local health workers force and improving the tribal/rural child health scenario in the area **Rs. 44.25 Crore**	**Approved the cost of Rs. 44.25 crore for financial year 2016-17.**
8	Asian Society of Continuing Medical Education Sharika Mansion No.2, Lake Area First Street Nungambakkam Chennai-600034, T.N.	Asian Society of Continuing Medical Education (Dialysis Project) **Rs. 2244.40 lakh**	**Approved the cost of Rs. 2244.40 lakh for financial year 2016-17**
9	Shri Ramkrishna Adhyatmik Kala, Krida Shaikshnik Samajik Pratishthan AT Post Alandi Devachi Dehu Alandi Road Tel Khedi- District Pune Maharashtra	Establishment of Hostel Building, Vocational Training Centre for poor and weaker section from rural and adivasi areas of Pune District, Maharashtra **Rs. 3.03 Crore**	**Approved the cost of Rs. 3.03 crore for financial year 2016-17.**
10	Native Medicare Charitable Trust 5/39, Kalappanaickenpalayam Somayampalayam Post Coimbatore-641108	A Dream Home for the deprived for dignified living at Kamadai & Annur Block, of Coimbatore District, Tamil Nadu **Rs. 5.00 Crore**	**Approved the cost of Rs. 5.00 crore for financial year 2016-17**

11	Integrated Development Society (IDS) AT/PO – Dasamantapur District Koraput Odisha-764028	Sustainable Quality Education for 200 Tribal Orphan Children with residential facilities along with production centre **Rs. 5.32 Crore**	**Approved the cost of Rs. 5.32 crore for financial year 2016-17**
12	Bala Mandir Kamaraj Trust No.8, G.N. Shetty Road T.Nagar, Chennai-600017	Corpus fund for supporting education (Schools and vocational training) at Chennai, Tamil Nadu **Rs. 6.00 Crore**	**Approved the cost of Rs. 6.00 crore for financial year 2016-17**
13	Shri Ram Sanskritik Shodh Sansthan Nyas B-945, MIG Flats, CHITRAKUT, East of Loni, Delhi-110093	Punya Bhumi Bharat **Rs. 519.00 Crore**	**Approved the cost of Rs. 519.00 crore for financial year 2016-17**
14	Spastics Society of Karnataka (Centre for Developmental Disabilities) 31-5th Cross, Off Vth Main Indira Nagar, I Stage, Bangalore-560038 Karnataka	Special School, vocational training centre and Early Child Education and Intervention for Children with Neuro Muscular & Developmental Disabilities **Rs. 5.00 Crore**	**Approved the cost of Rs. 5.00 Crore for financial year 2016-17.**
15	Mallick Kati Sundarban Shishu Kalyan Samity Mallick Kati, P.S. Jibantala District South 24 Parganus West Bengal-743502	Sushiksa – Empowering Education of Sundarban, West Bengal **Rs. 4.46 crore**	**Approved the cost of Rs. 4.46 crore for financial year 2016-17**
16	Rabia Abdul Kader Millwalla Trust 83/3, Jail Road(South) Mumbai-400009	Maintaining present activities and raising corpus for future Income **Rs. 20.00 crore (including Rs. 10.00 crore as Corpus fund)**	**Approved the cost of Rs. 20.00 crore (including Rs. 10.00 crore as Corpus fund) for financial year 2016-17.**
17	Youth 4 jobs Foundation H.No.21-7-587, Near High Court Khokarwadi, Hyderabad Telangana-500002	Project Parivartan – From Disability to Ability **Rs. 19.19 Crore**	**Approved the cost of Rs. 19.19 Crore for financial year 2016-17.**
18	Kalike #317/85, 1st Floor, 18th Cross, Near Udaya School M.C. Layout, Vijayanagar Bangalore-560040	(1) Strengthening Early Childhood Development estimated cost Rs. 9.08 Crore (2) Enhancing the Quality of Education in Primary	**Approved the cost of Rs. 42.33 crore for financial year 2016-17 as per break up of estimated cost indicated in column 3.**

		Schools estimated cost Rs. 12.42 Crore (3) Enhancing Proficiency in English language in Primary & Upper Primary Schools estimated cost Rs. 2.65 Crore (4) Promoting reading through 100 school Libraries estimated cost Rs. 1.33 Crore (5) ICT Intervention in High Schools estimated cost Rs. 2.65 Crore (6) Water and Sanitation estimated cost Rs. 6.65 Crore (7) Addressing Health and Livelihoods of communities in Yadgir District, Karnataka estimated cost Rs. 7.70 Crore **Total Rs. 42.33 Crore**	
19	Elite Trust #23-A, Mettu Koluthur, Koluthur Post Kancheepuram District Tamil Nadu-603310	To provide education to orphan children & to establish old age home **Rs. 5.01 crore**	**Approved the cost of Rs. 5.01 crore for financial year 2016-17.**
20	Deepam Foundation No.1, Bharath Complex Mangalam Raod, Andipalayam(P.O.) Tirupur-641687	Construction of Bridge across Noyyal River, Rayapuram Village, Tirupur, Tamil Nadu **Rs. 4.25 crore**	**Approved the cost of Rs. 4.25 crore for financial year 2016-17**
21	Helping Hearts Trust 62, Nethaji Street, Marappalam Erode-638001 Tamil Nadu	Enhancement of present Ashram School activities for the street Children, run away children, abandoned children, orphan children and HIV Aids Children **Rs. 2.99 crore**	**Approved the cost of Rs. 2.99 crore for financial year 2016-17.**
22	Sphoorti Foundation 484, EC Nagar, HCL Post Hyderabad-500051	To provide free education and hostel facility for upcoming 200 children especially for girls **Rs. 3.01 crore**	**Approved the cost of Rs. 3.01 crore for financial year 2016-17.**

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23	Selvamoni Memorail Trust Door No. 7/52, Chentharavilai Attor Post Kanya Kumari District-629191 Tamil Nadu	Upgradation of present vocational training centers & establishment of new centers with new courses especially for SC/ST/OBC/BPL category women **Rs. 1.05 crore**	**Approved the cost of Rs. 1.05 crore for financial year 2016-17.**
24	Swami Dayananda Saraswati Sukhanand Career Public School Educational Society Chadreswar Nagar Behind Andhra Ashram Rishikesh,Dehradun-249201 Uttarakhand	Free Student Care & Education **Rs. 113.49 lakh**	**Approved the cost of Rs. 113.49 lakh for financial year 2016-17.**
25	Shri Kutchi Visha Oswal Jain Manav Seva Kendra Opposite Manav Kalyan Kendra Chowk Corner of Swamy Vivekanand, L.T. Road, Dahisar(E) Mumbai-400068	Continuation and extension of present activities (Hospitals) **Rs. 12.95 crore**	**Approved the cost of Rs. 12.95 crore for financial year 2016-17.**
26	Seva Bharti 13, Bhai Veer Singh Marg, Gole Market, New Delhi-110001.	(i) Seva Bharti Balwadi estimated cost Rs. 5.25 Crore (ii) Seva Dham Vidya Mandir estimated cost Rs. 1.22 Crore (iii) Seva Bharti Street Children Project estimated cost Rs. 8.45 Lakh (iv) Seva Bharti Matrichhya Project estimated cost Rs. 31.50 lakhd (v) Seva Bharti Health Centres estimated cost Rs. 22.54 lakh **Total Rs. 7.10 crore**	**Approved the cost of Rs. 7.10 crore for financial year 2016-17 as per break up of estimated cost indicated in column 3.**
28	Janaseva Foundation, Indulal Complex, Above Rupee Co-op Bank, Navi Peth, L.B.S Road, Pune- 411030	Care and Education of Street and Destitute Children **Rs. 45.00 lakh**	**Approved the cost of Rs. 45.00 lakh for financial year 2016-17.**
29	Terrain Foundation of Retail (TRRAIN) c/o IL&FS Trust Company	Pankh – Wings of Destiny **Rs. 32.45 lakhs**	**Approved the cost of Rs. 32.45 lakhs for financial**

	Limited, Al-Latheef, 1st Floor # 2 Union Street, Off Infantry Road, Bangalore-560001 Karnataka		**year 2016-17**

II. This notification shall remain in force for the period of and in relation to financial year in respect of the projects or schemes mentioned above against the respective institutions/projects.

III. The exemption u/s 35 AC will not apply to the funds received under Schedule VII of the Section 135 of the Companies Act and Companies (CSR) Rules, 2014.

[No. 1/2017/ F.No.V.27015/6/2016-SO (NAT.COM)]

(S.R. Sharma)
Director (National Committee)