



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.27011/250/2010-SO(NAT.COM)
New Delhi, the 12th November, 2015

To,

Managing Trustee,
Bhai Kahnaiyaji Birdh Ghar,
Yatimghar, Ayurvedic Dawa Khana,
Bhai Majh Sahib Road,
Sultanwind, district Amritsar,
Punjab-143001.

Subject : Request for Amendment of Notification S.O. No.S.O. 3021(E) dated 23.12.2010

Sir,

Please refer to your letter on the above captioned subject. Find enclosed here with a copy of the notification S.O.NO. 3041(E) dated 10.11.2015 amending notification S.O. No. S.O. 3021(E) dated 23.12.2010 .

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 freeship. 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 alongwith 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 alongwith 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 alongwith 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 alongwith 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/Organisation. The withdrawal of approval may entail taxation of the entire amount of donation in the hands of the organisation.

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 mentioned File Number must be mentioned in all future communications.

Yours faithfully,



(P.K. Jain)

Section Officer (National Committee)

Tele: 2309 2598

Copy to:-

CCIT(Amritsar) alongwith a copy of the notification with a request to forward the same to the jurisdictional CIT.

(P.K. Jain)

Section Officer (National Committee)

(भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में प्रकाशनार्थ)

भारत सरकार
वित्त मंत्रालय
(राजस्व विभाग)
अधिसूचना

नई दिल्ली, दिनांक 10 नवम्बर, 2015

सां० आ० 3041 (अ०): जबकि आयकर अधिनियम, 1961(1961 का 43) की धारा 35 क ग के स्पष्टीकरण के खंड (ख) के अंतर्गत जारी की गई भारत सरकार, वित्त मंत्रालय, (राजस्व विभाग) की दिनांक 23.12.2010 की अधिसूचना सं० सां० आ० 3021 (अ०) द्वारा केन्द्रीय सरकार ने "भाई कन्हैया जी बृद्ध घर, यातीम घर, आयुर्वेदिक दवाखाना, भाई मझ साहिब रोड, सुल्तानविंद, जिला अमृतसर, पंजाब-143001" द्वारा "भाई कन्हैयाजी बृद्ध घर, यतीम घर आयुर्वेदिक दवा घर कल्याण समिति" की परियोजना को वित्तीय वर्ष 2012-13 को समाप्त होने वाली तीन वर्ष की अवधि के लिए 1.55 करोड़ रूपए की अनुमानित लागत पर एक पात्र परियोजना अथवा स्कीम के रूप में क्रम सं० 25 पर अधिसूचित किया था;

और जबकि उक्त परियोजना या स्कीम के 3 वर्षों से अधिक चलने की संभावना है ;

और जबकि सामाजिक और आर्थिक कल्याण की अभिवृद्धि के लिए राष्ट्रीय समिति का यह समाधान हो जाने पर कि उक्त परियोजना अथवा स्कीम उपयुक्त रूप से निष्पादित की जा रही है, इस समिति ने आयकर नियमावली, 1962 के नियम 11 ड के उप-नियम (5) के अंतर्गत उक्त परियोजना अथवा स्कीम को अगले तीन वर्षों की अवधि के लिए बढ़ाने की सिफारिश की है ;

इसलिए, अब, केन्द्रीय सरकार, आयकर अधिनियम, 1961(1961 का 43) की धारा 35 क ग के स्पष्टीकरण के खंड (ख) के साथ पठित उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, "भाई कन्हैया जी बृद्ध घर, यातीम घर, आयुर्वेदिक दवाखाना, भाई मझ साहिब रोड, सुल्तानविंद, जिला अमृतसर, पंजाब-143001" द्वारा चलाई जा रही "भाई कन्हैयाजी बृद्ध घर, यतीम घर आयुर्वेदिक दवा घर कल्याण समिति" की परियोजना अथवा स्कीम को 1.55 करोड़ रूपए की अनुमोदित लागत में कोई परिवर्तन किये बिना वित्तीय वर्ष 2013-14 से प्रारंभ होने वाले वर्ष से आगे तीन वर्षों की अवधि अर्थात् 2013-14, 2014-15 और 2015-2016 के लिए एक पात्र परियोजना अथवा स्कीम के रूप में अधिसूचित करती है। चूंकि वित्तीय वर्ष 2013-14 और 2014-15 पहले ही समाप्त हो गए हैं, आयकर अधिनियम, 1961 की धारा 35 कग के तहत वित्तीय वर्षों 2013-14 तथा 2014-15 हेतु कोई प्रमाण-पत्र जारी नहीं किया जाएगा।

(सं० 231/2015 /फा० सं० वी -27015/3/2015 एस ओ एन. सी)

(मकखन लाल मीना)

उप सचिव (राष्ट्रीय समिति)

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SECTION 3, SUB-SECTION (ii)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

NOTIFICATION

New Delhi, dated the 10th November, 2015

S.O. 3041 (E). - Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O. 3021(E) dated 23.12.2010 issued under clause (b) of the Explanation to section 35AC of the Income-tax Act, 1961 (43 of 1961), the Central Government had notified at serial number 25, "Bhai Kahnaiyaji Birdh Ghar Yatim Ghar Ayurvedic Dawaghar Welfare Society" by "Bhai Kahnaiyaji Birdh Ghar, Yatimghar, Ayurvedic Dawa Khana, Bhai Majh Sahib Road, Sultanwind, District Amritsar, Punjab-143001", as an eligible project or scheme, at the estimated cost of Rs 1.55 crore for a period of three years ending with financial year 2012-13;

And whereas the said project or scheme is likely to extend beyond 3 years;

And whereas the National Committee for Promotion of Social and Economic Welfare, being satisfied that the said project or scheme is being executed properly, made a further recommendation under sub-rule (5) of rule 11M of the Income-tax Rules, 1962 for extending the said project or scheme for a further period of three years.

Now, therefore, the Central Government, in exercise of the powers conferred by sub-section (1) read with clause (b) of the Explanation to Section 35AC of the Income-tax Act, 1961 (43 of 1961), hereby notifies the scheme or project "Bhai Kahnaiyaji Birdh Ghar Yatim Ghar Ayurvedic Dawaghar Welfare Society", which is being carried out by "Bhai Kahnaiyaji Birdh Ghar, Yatimghar, Ayurvedic Dawa Khana, Bhai Majh Sahib Road, Sultanwind, District Amritsar, Punjab-143001", without any change in the approved cost of Rs 1.55 crore, for a further period of three years commencing with financial year 2013-14, i.e., 2013-14, 2014-15 & 2015-16. Since the financial years 2013-14 and 2014-15 have already lapsed, no certificate under section 35AC of the IT Act, 1961 would be issued for the financial years 2013-14 and 2014-15.

[No. 231/2015 / F.No.V. 27015/3/2015-SO (NAT.COM)]

(Makhan Lal Meena)

Deputy Secretary (National Committee)