

PROCEEDING OF THE COMMISSIONER OF INCOME TAX,
BHUBANESWAR

SHRI S. S. MISHRA, IRS
Commissioner of Income-tax,
Bhubaneswar.

F.No.ITO(Tech.)/80G-88/2011-12/

Date.03.02.2012

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

Ref: The application in Form No. 10G filed by KALINGA ASHRAM, At Sadananda Vihar, 4th Lane, PO. Gosaninuagaon, Berhampur, Dist. Ganjam, Odisha-760003.

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

The application filed in Form No. 10G seeking approval in the above case on 06.09.2011 has been examined and I am satisfied that:

- (i) This is a fund/trust 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 trust /fund /society 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 accorded u/s 80G(5)(vi) of the I.T. Act, 1961.

2. The approval shall have with effect from 01.10.2011 subject to all other provisions of the I.T. Act, 1961 as applicable and the following conditions:

- (i) The receipts issued to the donors should bear the number and the date of this order and it should state clearly the validity of the certificate effected from.
- (ii) Regular return of income should be filed before the Assessing Officer in time under intimation to this office.
- (iii) The fund or institution shall submit the statement of income and expenditure and other financial statements for the year ended on 31.03.2011 and subsequent year(s) within the prescribed time before the prescribed authority.
- (iv) The fund / institution shall maintain the books of account regularly and also get them audited as required under Clause (b) of Sub-section(1) of Section 12A of the I.T. Act.
- (v) The fund or institution shall file the Return of Income regularly as stipulated u/s 139(1) read with section 139(4A).
- (vi) No change in the Deed of the Trust/Society/Association/Company shall be effected without due procedure of law i.e. by the order of the jurisdictional High Court and its intimation shall be given immediately to this Office.
- (vii) The fund or institution shall maintain separate books of accounts 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.
- (viii) No expenditure should be incurred which is a religious nature in any previous year in excess of five percent of its Total Income of the previous year.
- (ix) Charitable purpose does not include any purpose the whole or substantially the whole of which is of a religious nature.
- (x) No deduction under Section 80G shall be allowed in respect of any donation unless such donation is of a sum of money.
- (xi) The funds or institution seeking exemption shall fulfill the conditions specified in Sub-Section (5) of Section 80G of the Income Tax Act, 1961.



Sd/-
(S. S. Mishra)
Commissioner of Income Tax,
Bhubaneswar.

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