#### GOVERNMENT OF INDIA MINISTRY OF FINANCE (Department of Revenue)

#### NOTIFICATION

New Delhi, dated the 4<sup>th</sup> June, 2008

S.O.1295(E).- 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), the Central Government, on the recommendations 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 35AC for the period of approval, namely:-

**TABLE** 

Serial Number	Name of the Institution	Project or scheme and estimated cost thereof	Maximum amount of cost to be allowed as deduction under section 35AC
(1)	(2)	(3)	(4)
1	People's Institute for Development and Training,  Peoples House, A-12 Paryavaran Complex, Saket – Maidangarhi Road, New Delhi – 110030.	Anandalaya Co-education School [Cost Rs. 5.70 crore (4.20 crore corpus fund + 1.50 crore )]	Rs. 1.78 crore, Rs. 54 lakh for recurring expenses and Rs. 124 lakh for acquisition of assets needed for teaching and not for land and civil construction and building cumulatively for financial years 2008-09 and 2009-10.
2	Suvendu Memorial Trust, 69/12, Bidhubhusan Sengupta Road, Kolkata 0 700 034.	Childhood Blindness Project [Cost Rs. 68.31 lakh for Recurring expenses for 3 years and Rs. 1.23 crore for purchase of Instruments & Equipments and for building.]	Rs.191.31 lakh, Rs. 68.31 lakh for recurring expenses and Rs. 123.00 lakh for purchase of instruments & equipments and for buildings cumulatively for financial years 2008-09, 2009-10 and 2010-11.
3	Gandhigram Trust, Gandhigram-624302, Dindigul District, Tamilnadu.	Sustainability and building corpus fund for children's home/hospital/educational Institutution of Gandhiram Trust [Cost Rs. 50 lakh.]	Rs. 50 lakh cumulatively for financial years 2008-09, 2009-10 and 2010-11.

4.	Mission Menathottam	Menathottam Hospital (to set up a center to rehabilitate the	Rs. 2.28 crore cumulatively for financial
	Hospital, Angadi P.O. Ranni, Pathanamthitta District, Kerala.	physically handicapped.) [Cost Rs. 2.28 crore]	years 2008-09, 2009-10 and 2010-11.

II. This notification shall remain in force for a period of two years in relation to financial years 2008-2009 and 2009-2010 in respect of project or scheme mentioned at serial numbers 1 and for a period of three years in relation to financial years 2008-2009, 2009-2010 and 2010-2011 in respect of projects or schemes mentioned at serial numbers 2, 3 and 4 of the said Table.

[ No. 04/2008 /F.No.NC-274/08/2008]

#### NOTIFICATION

New Delhi, dated the 4<sup>th</sup> June, 2008

S.O. 1296(E).- Whereas by notification of the Government of India, in the Ministry of Finance (Department of Revenue) number S.O.901(E) dated the 20<sup>th</sup> September, 2001, issued under sub-section (1) read with 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 8, "Construction of dormitory-cum-library and running of rehabilitation/welfare programmes for disabled/blind persons at Bangalore, Karnataka and its surrounding places" by Shri Ramana Maharishi Academy of the Blind, CA-1B, 3<sup>rd</sup> Cross, 3<sup>rd</sup> Phase, J.P. Nagar, Bangalore-560078, as an eligible project or scheme for a period of three years beginning with Assessment year 2002-2003 which was extended further vide notification number S.O.716(E) dated the 25<sup>th</sup> May, 2005 for a period of three years beginning with financial year 2004-2005;

And whereas the said project or scheme is likely to extend beyond six 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 "Construction of dormitory-cum-library and running of rehabilitation/welfare programmes for disabled/blind persons at Bangalore, Karnataka and its surrounding places" being carried out by Shri Ramana Maharishi Academy of the Blind, CA-1B, 3<sup>rd</sup> Cross, 3<sup>rd</sup> Phase, J.P. Nagar, Bangalore-560078, without any change in the approved cost of Rs.197.00 lakh, as an eligible project or scheme for a further period of three years beginning with financial year 2007-2008. However, since the financial year 2007-08 has already elapsed, the approval shall not be valid for financial year 2007-2008 in respect of funds collected during this financial year and no certificate for exemption of donation u/s 35AC (1) of the IT Act, 1961 shall be issued in respect of the financial year 2007-08.

[No. 05/2008/ F.No. NC-274/08/2008]

### GOVERNMENT OF INDIA MINISTRY OF FINANCE (Department of Revenue)

#### NOTIFICATION

New Delhi, dated the 4<sup>th</sup> June, 2008

Whereas by notification of the Government of India in the Ministry of Finance S.O. 1297(E).-(Department of Revenue) number S.O.228(E) dated the 17th March, 1994, 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 6, "Integrated Rural Development through health and medical services for rural poor and tribals, vocational training to tribals and rural poor between age 15 to 35 years for poverty alleviation, income generation activities for development of woman, promotion of gramodyog (cottage industries) for poverty alleviation and help to rural poor for constructing low cost houses" by SEWA-Rural (Society for Education, Welfare and Action-Rural), At & Post Office Jhagadia, District Bharuch-393110, as an eligible project or scheme for a period of three years beginning with assessment year 1994-1995, which was extended further vide notification number S.O.403(E) dated the 6<sup>th</sup> June, 1996 for a period of three years beginning with assessment year 1997-1998 which was extended further vide notification number S.O.748(E) dated the 10<sup>th</sup> September, 1999 for a period of three years beginning with assessment year 2000-2001 which was extended further vide notification number S.O.986(E) dated the 10<sup>th</sup> September, 2002 for a period of three years beginning with assessment year 2003-2004 and which was extended further vide notification number S.O.508(E) dated 4<sup>th</sup> April, 2006 for period of three years beginning with financial vear 2005-2006

And whereas by notification number S.O.986(E) dated the 10<sup>th</sup> September, 2002 the estimated cost was enhanced from Rs. 418.50 lakh to Rs.518.50 lakh including a corpus find of Rs.100.00 lakh;

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

And, whereas, the National Committee for the 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 "Integrated Rural Development through health and medical services for rural poor and tribals, vocational training to tribals and rural poor between age 15 to 35 years for poverty alleviation, income generation activities for development of woman, promotion of gramodyog (cottage industries) for poverty alleviation and help to rural poor for constructing low cost houses" being carried out by SEWA-Rural (Society for Education, Welfare and Action-Rural), At & Post Office Jhagadia, District Bharuch-393110, without any change in the approved cost of Rs.518.50 lakh including a corpus find of Rs.100.00 lakh, as an eligible project or scheme for a further period of three years beginning with financial year 2008-2009.

[No. 06/2008/ F.No. NC-274/08/2008]

### GOVERNMENT OF INDIA MINISTRY OF FINANCE (Department of Revenue)

#### NOTIFICATION

New Delhi, dated the 4<sup>th</sup> June, 2008

S.O. 1298(E).- Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O.96(E) dated the 11<sup>th</sup> February, 1999, 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 5, "Running of hospital, purchase of equipments and welfare activities at Vadnagar, Mehsana District, Gujarat" by Karuna Setu Trust, Vadnagar-384355, Gujarat, as an eligible project or scheme for a period of three years beginning with assessment year 1999-2000, which was extended further vide notification number S.O.29(E) dated the 10<sup>th</sup> January, 2001 for a period of three years beginning with assessment year 2002-2003 and which was extended further vide notification number S.O.381(E) dated the 19<sup>th</sup> March, 2004 for a period of three years beginning with financial year 2004-2005;

And whereas by notification number S.O.1120(E) dated the 24<sup>th</sup> October, 2002 the estimated cost was enhanced from Rs. 67.48 lakh to Rs.142.03 lakh including a corpus fund of Rs.50.00 lakh and vide notification number S.O.381(E) dated the 19<sup>th</sup> March 2004 the estimated cost was further enhanced from Rs.142.00 lakh to Rs.182.50 lakh including a corpus fund of Rs.50.00 lakh;

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

And, whereas, the National Committee for the 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 and amending the project cost from Rs.184.50 lakh to Rs.282.60 lakh;

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),-

- (a) hereby notifies the scheme or project "Running of hospital, purchase of equipments and welfare activities at Vadnagar, Mehsana District, Gujarat", being carried out by Karuna Setu Trust, Vadnagar-384355, Gujarat for a period of three more years beginning with financial year 2007-2008. However, since the financial year 2007-08 has already elapsed, the approval shall not be valid for financial year 2007-2008 in respect of funds collected during this financial year and no certificate for exemption of donation u/s 35AC (1) of the IT Act, 1961 shall be issued in respect of the financial year 2007-08; and
- (b) further amends the said notification number S.O. 96(E) dated the 11<sup>th</sup> February, 1999, to the following effect, namely:-

In the said notification, in the Table against serial number 5, in column (4), relating to maximum cost for which allowed, for the letters, figures and word "Rs.184.50 lakh" the letters, figures and word "Rs.282.60 lakh" shall be substituted.

[ No. 07/2008 /F.No.NC-274/08/2008]

#### NOTIFICATION

New Delhi, dated the 4<sup>th</sup> June, 2008

S.O. 1299(E).- Whereas by notification of the Government of India, in the Ministry of Finance (Department of Revenue) number S.O.602(E) dated the 12<sup>th</sup> August, 1993, issued under sub-section (1) read with 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 3, "Construction of Maharaja Agrasen Hospital at Agroha, District Hisar, Haryana" by Maharaja Agrasen Medical Education & Scientific Research Society, Dayanand Bhawan, 3/5, Asaf Ali road, Darya Ganj, New Delhi, as an eligible project or scheme for a period of three years with Assessment year 1994-1995 which was extended further vide notification number S.O.94(E) dated the 2<sup>nd</sup> February, 1996 for a period of two years beginning with assessment year 1997-1998 which was extended further vide notification number S.O.200(E) dated the 12<sup>th</sup> March, 1998 for a period of three years beginning with assessment year 1999-2000 which was extended further vide notification number S.O.1269(E) dated the 28<sup>th</sup> December, 2001 for a period of three years beginning with assessment year 2002-2003 and which was extended further vide notification number S.O.129(E) dated the 2<sup>nd</sup> February, 2005 for a period of three years beginning with financial year 2004-2005;

And whereas by notification number S.O.200(E) dated the  $12^{th}$  March, 1998 the estimated cost was enhanced from Rs. 17.57 crore to Rs.40.00 crore;

And whereas the said project or scheme is likely to extend beyond fourteen 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 "Construction of Maharaja Agrasen Hospital at Agroha, District Hisar, Haryana" being carried out by Maharaja Agrasen Medical Education & Scientific Research Society, Dayanand Bhawan, 3/5, Asaf Ali road, Darya Ganj, New Delhi, without any change in the approved cost of Rs.40.00 crore, as an eligible project or scheme for a further period of three years beginning with financial year 2007-2008. However, since the financial year 2007-08 has already elapsed, the approval shall not be valid for financial year 2007-2008 in respect of funds collected during this financial year and no certificate for exemption of donation u/s 35AC (1) of the IT Act, 1961 shall be issued in respect of the financial year 2007-08.

[No. 08/2008/ F.No. NC-274/08/2008]

#### NOTIFICATION

New Delhi, dated the 4<sup>th</sup> June, 2008

S.O. 1300(E).- Whereas by notification of the Government of India, in the Ministry of Finance (Department of Revenue) number S.O.708(E) dated the 25<sup>th</sup> May, 2005, issued under sub-section (1) read with 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 10, "Project for handicapped persons" by Disabled Welfare Trust of India, Surat 1058, Dhobi Sheri, Nanpura, Surat-1, as an eligible project or scheme for a period of three years beginning with financial year 2005-2006;

And whereas the said project or scheme is likely to extend beyond three 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 "Project for handicapped persons" being carried out by Disabled Welfare Trust of India, Surat 1058, Dhobi Sheri, Nanpura, Surat-1, without any change in the approved cost of Rs.5.35 crore, as an eligible project or scheme for a further period of three years beginning with financial year 2008-2009.

[No. 09/2008/ F.No. NC-274/08/2008]

#### NOTIFICATION

New Delhi, dated the 4<sup>th</sup> June, 2008

S.O. 1301(E).- Whereas by notification of the Government of India, in the Ministry of Finance (Department of Revenue) number S.O.1124(E) dated the 29<sup>th</sup> September, 2003, issued under sub-section (1) read with 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 9, "Financial assistance or support for medical, educational health and nutrition, poverty relief and employment generation for handicapped, women and girls" by Allana Foundation – Project Naya Jeevan, Allana House, Allana Road, colaba, Mumbai - 400001, as an eligible project or scheme for a period of three years beginning with assessment year 2004-2005 and which was extended further vide notification number S.O.1004(E) dated the 5<sup>th</sup> July, 2006 for a period of two years beginning with financial year 2006-2007;

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

And, whereas, the National Committee for the 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 and amending the project cost from Rs.400 lakh to Rs.800 lakh;

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 "Financial assistance or support for medical, educational health and nutrition, poverty relief and employment generation for handicapped, women and girls", being carried out by Allana Foundation Project Naya Jeevan, Allana House, Allana Road, colaba, Mumbai 400001 for a period of three more years beginning with financial year 2008-2009; and
- (b) further amends the said notification number S.O. 1124(E) dated the 29<sup>th</sup> September, 2003, to the following effect, namely:-

In the said notification, in the Table against serial number 9, in column (4), relating to maximum cost for which allowed, for the letters, figures and word "Rs.400 lakh" the letters, figures and word "Rs.800 lakh" shall be substituted.

[No. 10/2008/ F.No. NC-274/08/2008]

#### NOTIFICATION

New Delhi, dated the 4<sup>th</sup> June, 2008

S.O. 1302(E).- Whereas by notification of the Government of India, in the Ministry of Finance (Department of Revenue) number S.O.901(E) dated the 20<sup>th</sup> September, 2001, issued under sub-section (1) read with 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 15, "Community dental health care and awareness project at Districts covering Kancheepuram and Tiruvallore" by Baskar Dental Foundation, No.54, G.N. Road, T. Nagar, Chennai - 600017, as an eligible project or scheme for a period of three years beginning with assessment year 2002-2003 and which was extended further vide notification number S.O.399(E) dated the 23<sup>rd</sup> March, 2005 for a period of three years beginning with financial year 2004-2005;

And whereas by notification number S.O.399(E) dated the 23<sup>rd</sup> March, 2005 the estimated cost was enhanced from Rs. 15.00 lakh to Rs.20.00 lakh;

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

And, whereas, the National Committee for the 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 and amending the project cost from Rs.20.00 lakh to Rs.25.00 lakh;

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 "Community dental health care and awareness project at Districts covering Kancheepuram and Tiruvallore", being carried out by Baskar Dental Foundation, No.54, G.N. Road, T. Nagar, Chennai 600017 for a period of three more years beginning with financial year 2007-2008. However, since the financial year 2007-08 has already elapsed, the approval shall not be valid for financial year 2007-2008 in respect of funds collected during this financial year and no certificate for exemption of donation u/s 35AC (1) of the IT Act, 1961 shall be issued in respect of the financial year 2007-08; and
- (b) further amends the said notification number S.O.901(E) dated the 20<sup>th</sup> September, 2001, to the following effect, namely:-

In the said notification, in the Table against serial number 15, in column (4), relating to maximum cost for which allowed, for the letters, figures and word "Rs.20.00 lakh" the letters, figures and word "Rs.25.00 lakh" shall be substituted.

[No. 11/2008/ F.No. NC-274/08/2008]

#### NOTIFICATION

New Delhi, dated the 4<sup>th</sup> June, 2008

S.O. 1303(E).- Whereas by notification of the Government of India, in the Ministry of Finance (Department of Revenue) number S.O.135(E) dated the 3<sup>rd</sup> February, 2006, issued under sub-section (1) read with 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 10, "Matruseva (Health maintenance program for women)" by Care India Medical Society, H-1/13, Salunke Vihar, Pune - 411048, as an eligible project or scheme for a period of three years beginning with financial year 2005-2006;

And whereas the said project or scheme is likely to extend beyond three 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 "Matruseva (Health maintenance program for women)" being carried out by Care India Medical Society, H-1/13, Salunke Vihar, Pune - 411048, without any change in the approved cost of Rs.2.70 crore, as an eligible project or scheme for a further period of three years beginning with financial year 2008-2009.

[No. 12/2008/ F.No. NC-274/08/2008]

## GOVERNMENT OF INDIA MINISTRY OF FINANCE (Department of Revenue)

#### NOTIFICATION

New Delhi, dated the 4<sup>th</sup> June, 2008

S.O. 1304(E).- Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O.206(E) dated the 17<sup>th</sup> March, 1997, 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 20, "Equipments, running of Pain Relief Centre (SATSEVA) at 827, Bhavani Peth, Pune, Maharashtra" by Care India Medical Society, H-1/13, Salunke Vihar, Pune, Maharashtra-411029, as an eligible project or scheme for a period of three years beginning with assessment year 1997-1998, which was extended further vide notification number S.O.217(E) dated the 1<sup>st</sup> April, 1999 for a period of three years beginning with assessment year 2000-2001 which was extended further vide notification number S.O.973(E) dated the 10<sup>th</sup> September, 2002 for a period of three years beginning with assessment year 2003-2004 and which was extended further vide notification number S.O.503(E) dated the 4<sup>th</sup> April, 2006 for a period of three years beginning with financial year 2005-2006;

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

And, whereas, the National Committee for the 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 "Equipments, running of Pain Relief Centre (SATSEVA) at 827, Bhavani Peth, Pune, Maharashtra" being carried out by Care India Medical Society, H-1/13, Salunke Vihar, Pune, Maharashtra-411029, without any change in the approved cost of Rs.15.50 lakh plus a corpus find of Rs.600.00 lakh, as an eligible project or scheme for a further period of three years beginning with financial year 2008-2009.

[No. 13/2008/ F.No. NC-274/08/2008]

#### NOTIFICATION

New Delhi, dated the 4<sup>th</sup> June, 2008

S.O. 1305(E).- Whereas by notification of the Government of India, in the Ministry of Finance (Department of Revenue) number S.O.844(E) dated the 17<sup>th</sup> October, 1995, issued under sub-section (1) read with 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 5, "Equipments, furnishing and running of Residential Training Centre for mentally retarded persons at Sabarkantha District, Gujarat" by Sahyog Kushthayagna Trust, Rajendra Nagar Crossing, District Sabarkantha, Gujarat - 383276, as an eligible project or scheme for a period of three years beginning with assessment year 1996-1997 which was extended further vide notification number S.O.213(E) dated the 16.03.1998 for a period of three years beginning with assessment year 1999-2000 which was extended further vide notification number S.O.565(E) dated the 20.06.2001 for a period of three years beginning with assessment year 2002-2003 and which was extended further vide notification number S.O.392(E) dated the 23.05.2005 for a period of three years beginning with financial year 2004-2005;

And whereas by notification number S.O.213(E) dated the 16.03.1998 the estimated cost was enhanced from Rs. 17.43 lakh to Rs.35.70 lakh and vide notification number S.O.565(E) dated the 20.06.2001 the estimated cost was further enhanced from Rs.35.70 lakh to Rs.93.30 lakh:

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

And, whereas, the National Committee for the Promotion of Social and Economic Welfare, being satisfied that the said project or scheme is being executed properly, made a further recommendation under subrule (5) of rule 11M of the Income-tax Rules, 1962 for extending the said project or scheme for a further period of three years and amending the project cost from Rs.93.30 lakh to Rs.1.5 crore;

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),-

- (a) hereby notifies the scheme or project "Equipments, furnishing and running of Residential Training Centre for mentally retarded persons at Sabarkantha District, Gujarat", being carried out by Sahyog Kushthayagna Trust, Rajendra Nagar Crossing, District Sabarkantha, Gujarat 383276 for a period of three more years beginning with financial year 2007-2008. However, since the financial year 2007-08 has already elapsed, the approval shall not be valid for financial year 2007-2008 in respect of funds collected during this financial year and no certificate for exemption of donation u/s 35AC (1) of the IT Act, 1961 shall be issued in respect of the financial year 2007-08; and
- (b) further amends the said notification number S.O.844(E) dated the 17<sup>th</sup> October, 1995, to the following effect, namely:-

In the said notification, in the Table against serial number 5, in column (4), relating to maximum cost for which allowed, for the letters, figures and word "Rs.93.0 lakh" the letters, figures and word "Rs.1.5 crore" shall be substituted.

[No. 14/2008/ F.No. NC-274/08/2008]

## GOVERNMENT OF INDIA MINISTRY OF FINANCE (Department of Revenue)

#### NOTIFICATION

New Delhi, dated the 4th June, 2008

S.O. 1306(E).- Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O.399(E) dated the 6<sup>th</sup> June, 1998, 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 8, "Equipments and running of Polio Hospital at Ahmedabad, Gujarat" by Polio Foundation Shah Chimanlal Chhotalal Lokhandwala Charitable Trust Hospital for the Handicapped, Raipur, Chekela, Ahmedabad-1, as an eligible project or scheme for a period of three years beginning with assessment year 1997-1998, which was extended further vide notification number S.O.324(E) dated the 11<sup>th</sup> May, 1999 for a period of three years beginning with assessment year 2000-2001 which was extended further vide notification number S.O.614(E) dated the 7<sup>th</sup> June, 2002 for a period of three years beginning with assessment year 2003-2004 and which was extended further vide notification number S.O.153(E) dated the 3<sup>rd</sup> February, 2006 for a period of three years beginning with financial year 2005-2006:

And whereas by notification number S.O.324(E) dated the 11<sup>th</sup> May, 1999 the estimated cost was enhanced from Rs. 63.15 lakh to Rs.71.50 lakh and vide notification number S.O.153(E) dated the 3<sup>rd</sup> February, 2006 the estimated cost was further enhanced from Rs.71.50 lakh to Rs.151.35 lakh;

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

And, whereas, the National Committee for the 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 "Equipments and running of Polio Hospital at Ahmedabad, Gujarat" being carried out by Polio Foundation Shah Chimanlal Chhotalal Lokhandwala Charitable Trust Hospital for the Handicapped, Raipur, Chekela, Ahmedabad-1, without any change in the approved cost of Rs.151.35 lakh, as an eligible project or scheme for a further period of three years beginning with financial year 2008-2009.

[No. 15/2008 / F.No. NC-274/08/2008]

## GOVERNMENT OF INDIA MINISTRY OF FINANCE (Department of Revenue)

#### NOTIFICATION

New Delhi, dated the 4<sup>th</sup> June, 2008

S.O. 1307(E).- Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O.92(E) dated the 2<sup>nd</sup> February, 1996, 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 5, "Conduct eye operation, polio operation camps, oxygen cylinder seva and ambulance service all over Gujarat" by Karuna Trust, 22, Gautam Nagar, Near Naranpura-Railway Crossing, Ahmedabad-13, as an eligible project or scheme for a period of three years beginning with assessment year 1996-1997, which was extended further vide notification number S.O.57(E) dated the 16<sup>th</sup> January, 1998 for a period of three years beginning with assessment year 1999-2000 which was extended further vide notification number S.O.539(E) dated the 20<sup>th</sup> June, 2001 for a period of three years beginning with assessment year 2002-2003 and which was extended further vide notification number S.O.143(E) dated the 2<sup>nd</sup> February, 2005 for a period of three years beginning with financial year 2004-2005;

And whereas by notification number S.O.539(E) dated the 20<sup>th</sup> June, 2001 the estimated cost was enhanced from Rs. 94.00 lakh to Rs.128.00 lakh;

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

And, whereas, the National Committee for the Promotion of Social and Economic Welfare, being satisfied that the said project or scheme is being executed properly, made a further recommendation under subrule (5) of rule 11M of the Income-tax Rules, 1962 for extending the said project or scheme for a further period of three years and amending the project cost from Rs.128.00 lakh to Rs.153.00 lakh;

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 "Conduct eye operation, polio operation camps, oxygen cylinder seva and ambulance service all over Gujarat", being carried out by Karuna Trust, 22, Gautam Nagar, Near Naranpura-Railway Crossing, Ahmedabad-13 for a period of three more years beginning with financial year 2007-2008. However, since the financial year 2007-08 has already elapsed, the approval shall not be valid for financial year 2007-2008 in respect of funds collected during this financial year and no certificate for exemption of donation u/s 35AC (1) of the IT Act, 1961 shall be issued in respect of the financial year 2007-08; and
- (b) further amends the said notification number S.O.92(E) dated the 2<sup>nd</sup> February, 1996, to the following effect, namely:-

In the said notification, in the Table against serial number 5, in column (4), relating to maximum cost for which allowed, for the letters, figures and word "Rs.128.00 lakh" the letters, figures and word "Rs.153.00 lakh" shall be substituted.

[No. 16 / 2008/ F.No. NC-274/08/2008]

## GOVERNMENT OF INDIA MINISTRY OF FINANCE (Department of Revenue)

#### NOTIFICATION

New Delhi, dated the 4<sup>th</sup> June, 2008

S.O. 1308(E).- Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O.915(E) dated the 27<sup>th</sup> August, 2002, 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 1, "Construction of building, Auditorium, Ayurvedic Clinic, School building, Administrative Block, Residential Quarters and purchase of equipments, furniture/fixture, books for Dev Sanskriti Vishwa Vidayala and running of swavalammban, Healthcareand Education programmes at Shantikunj, Haridwar" by Shri Vedmata Gayatri Trust, Shantikunj, Haridwar – 249411 (Uttaranchal), as an eligible project or scheme for a period of three years beginning with assessment year 2003-2004 and which was extended further vide notification number S.O.710(E) dated the 25<sup>th</sup> May, 2005 for a period of three years beginning with financial year 2005-2006;

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

And, whereas, the National Committee for the 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 "Construction of building, Auditorium, Ayurvedic Clinic, School building, Administrative Block, Residential Quarters and purchase of equipments, furniture/fixture, books for Dev Sanskriti Vishwa Vidayala and running of swavalammban, Healthcareand Education programmes at Shantikunj, Haridwar" being carried out by Shri Vedmata Gayatri Trust, Shantikunj, Haridwar – 249411 (Uttaranchal), without any change in the approved cost of Rs.4229.00 lakh including a corpus fund of Rs.3000.00 lakh, as an eligible project or scheme for a further period of three years beginning with financial year 2008-2009.

[No. 17/2008/ F.No. NC-274/08/2008]

## GOVERNMENT OF INDIA MINISTRY OF FINANCE (Department of Revenue)

#### NOTIFICATION

New Delhi, dated the 4<sup>th</sup> June, 2008

S.O. 1309(E).- Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O.1237(E) dated the 28<sup>th</sup> October, 2003, 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 1, "Construction of school and dispensary buildings, purchase of furniture, equipments and integrated development of the poor and marginalised especially the women and children in Trikkadavoor" by Shri C.J. Fernandex, Chooravilla Joseph Development Foundation, No.54, Rest House Apartment, Rest House Road, Bangalore - 560001, as an eligible project or scheme for a period of three years beginning with assessment year 2004-2005 and which was extended further vide notification number S.O.1597(E) dated the 14<sup>th</sup> November, 2005 for a period of two years beginning with financial year 2006-2007;

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

And, whereas, the National Committee for the 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 "Construction of school and dispensary buildings, purchase of furniture, equipments and integrated development of the poor and marginalised especially the women and children in Trikkadavoor" being carried out by Shri C.J. Fernandex, Chooravilla Hoseph Development Foundation, No.54, Rest House Apartment, Rest House Road, Bangalore - 560001, without any change in the approved cost of Rs.605.23 lakh including a corpus fund of Rs.320.00 lakh, as an eligible project or scheme for a further period of three years beginning with financial year 2008-2009.

[No. 18/2008/ F.No. NC-274/08/2008]

## GOVERNMENT OF INDIA MINISTRY OF FINANCE (Department of Revenue)

#### NOTIFICATION

New Delhi, dated the 4<sup>th</sup> June, 2008

S.O. 1310(E).- Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O.92(E) dated the 2<sup>nd</sup> February, 1996, 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 6, "Supporting the Leprosy Mission Hospitals" by The Leprosy Mission Trust India, The Leprosy Mission, CNI Bhavan, 16, Pandit Pant Marg, New Delhi - 110001, as an eligible project or scheme for a period of three years beginning with assessment year 1996-1997 which was extended further vide notification number S.O.320(E) dated the 11<sup>th</sup> May, 1999 for a period of two years beginning with assessment year 1999-2000 which was extended further vide notification number S.O.976(E) dated the 10<sup>th</sup> September, 2002 for a period of two years beginning with assessment year 2002-2003 and which was extended further vide notification number S.O.396(E) dated the 23<sup>rd</sup> March, 2005 for a period of three years beginning with financial year 2004-2005;

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

And, whereas, the National Committee for the 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 "Supporting the Leprosy Mission Hospitals" being carried out by The Leprosy Mission Trust India, The Leprosy Mission, CNI Bhavan, 16, Pandit Pant Marg, New Delhi - 110001, without any change in the approved cost of Rs.62.00 lakh, as an eligible project or scheme for a further period of three years beginning with financial year 2007-2008. However, since the financial year 2007-08 has already elapsed, the approval shall not be valid for financial year 2007-2008 in respect of funds collected during this financial year and no certificate for exemption of donation u/s 35AC (1) of the IT Act, 1961 shall be issued in respect of the financial year 2007-08.

[No. 19/2008/ F.No. NC-274/08/2008]

## GOVERNMENT OF INDIA MINISTRY OF FINANCE (Department of Revenue)

#### NOTIFICATION

New Delhi, dated the 4<sup>th</sup> June, 2008

S.O. 1311(E).- Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O.135(E) dated the 3<sup>rd</sup> February, 2006, 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 9, "National Centre for Adolescents" by Urivi Vikram Charitable Trust, MCD Shopping Complex, 1<sup>st</sup> Floor (Near Central School), Tagore Garden Extension, P.O. Box No.6557, New Delhi - 110027, as an eligible project or scheme for a period of three years beginning with financial year 2005-2006;

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

And, whereas, the National Committee for the 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 "National Centre for Adolescents" being carried out by Urivi Vikram Charitable Trust, MCD Shopping Complex, 1<sup>st</sup> Floor (Near Central School), Tagore Garden Extension, P.O. Box No.6557, New Delhi - 110027, without any change in the approved cost of Rs.2.00 crore, as an eligible project or scheme for a further period of three years beginning with financial year 2008-2009.

[No. 20 / 2008/ F.No. NC-274/08/2008]

## GOVERNMENT OF INDIA MINISTRY OF FINANCE (Department of Revenue)

#### NOTIFICATION

New Delhi, dated the 4<sup>th</sup> June, 2008

S.O. 1312(E).- Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O.708(E) dated the 25<sup>th</sup> May, 2005, 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 17, "Providing mid-day meal to 50,000 school-students in Delhi" by Iskcon Food Relief Foundation, Hare Krishna Land, Juhu, Mumbai – 400049, as an eligible project or scheme for a period of three years beginning with financial year 2005-2006;

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

And, whereas, the National Committee for the 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 and amending the project cost from Rs.3.64 crore to Rs.10.7311 crore;

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),-

- (a) hereby notifies the scheme or project "Providing mid-day meal to 50,000 school-students in Delhi", being carried out by Iskcon Food Relief Foundation, Hare Krishna Land, Juhu, Mumbai 400049 for a period of three more years beginning with financial year 2008-2009; and
- (b) further amends the said notification number S.O.708(E) dated the 25<sup>th</sup> May, 2005, to the following effect, namely:-

In the said notification, in the Table against serial number 17, in column (4), relating to maximum cost for which allowed, for the letters, figures and word "Rs.3.64 crore" the letters, figures and word "Rs.10.7311 crore" shall be substituted.

[No. 21/2008/ F.No. NC-274/08/2008]

### GOVERNMENT OF INDIA MINISTRY OF FINANCE (Department of Revenue)

#### NOTIFICATION

New Delhi, dated the 4<sup>th</sup> June, 2008

S.O. 1313(E).- Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O.54(E) dated the 16<sup>th</sup> January, 1998, 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 13, "Rural development project – construction of buildings for primary school, women and child welfare centre, staff quarters, guest house, laboratory and library hall, kitchen and dining hall, meditation hall, administrative block at Vinaypuram, District Bhilwara, Rajasthan" by Anuvrat Gram Bharti Sansthan, Vinaypuram, P.O. Chankshed, Tehsil – Mandal, Dist. Bhilware, Rajasthan, as an eligible project or scheme for a period of three years beginning with assessment year 1998-1999 which was extended further vide notification number S.O.159(E) dated the 23<sup>rd</sup> February, 2000 for a period of three years beginning with assessment year 2001-2002 which was extended further vide notification number S.O.374(E) dated the 19<sup>th</sup> March, 2004 for a period of three years beginning with assessment year 2003-2004 and which was extended further vide notification number S.O.1157(E) dated the 16<sup>th</sup> July, 2007 for a period of three years beginning with financial year 2006-2007;

And whereas the said project or scheme is likely to extend beyond twelve 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 specifying the said project or scheme for enhancing the project cost from Rs.60.00 lakh to Rs. 140.00 lakh;

Now, therefore, the Central Government, in exercise of the powers conferred by subsection (1) read with clause (b) of the Explanation to section 35AC of the Income-tax Act, 1961 (43 of 1961), -

- (a) hereby specifies the scheme or project "Rural development project construction of buildings for primary school, women and child welfare centre, staff quarters, guest house, laboratory and library hall, kitchen and dining hall, meditation hall, administrative block at Vinaypuram, District Bhilwara, Rajasthan", which is being carried out by Anuvrat Gram Bharti Sansthan, Vinaypuram, P.O. Chankshed, Tehsil Mandal, Dist. Bhilware, Rajasthan;
- (b) further amends the said notification number S.O.973(E) dated the 14<sup>th</sup> December, 1995, to the following effect, namely:-

In the said notification, in the Table against serial number 13, in column (4) relating to maximum amount of cost to be allowed as deduction under section 35 AC, for the letters, figures and word "Rs.60.00 lakh", the letters, figures and word "Rs. 140.00 lakh" shall be substituted.

[No. 22 / 2008/ F.No. NC-274/08/2008]

## GOVERNMENT OF INDIA MINISTRY OF FINANCE (Department of Revenue)

#### NOTIFICATION

New Delhi, dated the 4<sup>th</sup> June, 2008

S.O. 1314(E).- Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O.878(E) dated the 30<sup>th</sup> November, 1992, 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 4, "Research and Rehabilitation Centre for the Deaf' by Delhi Association of the Deaf, 92, Kamla Market, New Delhi – 110022, as an eligible project or scheme for a period of three years beginning with assessment year 1993-1994 which was extended further vide notification number S.O.404(E) dated the 19<sup>th</sup> March, 2004 for a period of three years beginning with assessment year 1996-1997 which was extended further vide notification number S.O.437(E) dated the 20<sup>th</sup> May, 1998 for a period of three years beginning with assessment year 1999-2000 which was extended further vide notification number S.O.1049(E) dated the 18<sup>th</sup> October, 2001 for a period of three years beginning with assessment year 2002-2003 and which was extended further vide notification number S.O.717(E) dated the 25<sup>th</sup> May, 2005 for a period of three years beginning with financial year 2004-2005;

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

And, whereas, the National Committee for the 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 "Research and Rehabilitation Centre for the Deaf" being carried out by Delhi Association of the Deaf, 92, Kamla Market, New Delhi – 110022, without any change in the approved cost of Rs.1.00 crore, as an eligible project or scheme for a further period of three years beginning with financial year 2007-2008. However, since the financial year 2007-08 has already elapsed, the approval shall not be valid for financial year 2007-2008 in respect of funds collected during this financial year and no certificate for exemption of donation u/s 35AC (1) of the IT Act, 1961 shall be issued in respect of the financial year 2007-08.

[No. 23/2008/ F.No. NC-274/08/2008]

## GOVERNMENT OF INDIA MINISTRY OF FINANCE (Department of Revenue)

#### NOTIFICATION

New Delhi, dated the 4<sup>th</sup> June, 2008

S.O. 1315(E).- Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O.791(E) dated the 8<sup>th</sup> September, 1995, 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 6, "Maintenance of S.J. Patel Sarvajanik Hospital at Paliad, Tal. Kalol District Mehsana, Gujarat" by Gramya Vikas Mandal, Paliad, At. & P.O. Paliad, Tal. Kalol(NG), Distt. Mehsana. Gujarat, as an eligible project or scheme for a period of three years beginning with assessment year 1996-1997 which was extended further vide notification number S.O.863(E) dated the 12<sup>th</sup> December, 1997 for a period of three years beginning with assessment year 1999-2000 which was extended further vide notification number S.O.548(E) dated the 20<sup>th</sup> June, 2001 for a period of three years beginning with assessment year 2002-2003 and which was extended further vide notification number S.O.377(E) dated the 19<sup>th</sup> March, 2004 for a period of three years beginning with financial year 2004-2005;

And whereas by notification number S.O.863(E) dated the 12<sup>th</sup> December, 1997 the estimated cost was enhanced from Rs.10.66 lakh to Rs.25.00 lakh and vide notification number S.O.548(E) dated the 20<sup>th</sup> June, 2001 the estimated cost was further enhanced from Rs.25.00 lakh to Rs.41.50 lakh and vide notification number S.O.377(E) dated the 19<sup>th</sup> March, 2004 the estimated cost was further enhanced from Rs.41.50 lakh to Rs.56.50 lakh;

And whereas the said project or scheme is likely to extend beyond twelve 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 specifying the said project or scheme for enhancing the project cost from Rs.56.50 lakh to Rs. 72.00 lakh;

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 "Maintenance of S.J. Patel Sarvajanik Hospital at Paliad, Tal. Kalol District Mehsana, Gujarat", being carried out by Gramya Vikas Mandal, Paliad, At. & P.O. Paliad, Tal. Kalol(NG), Distt. Mehsana. Gujarat for a period of three more years beginning with financial year 2007-2008. However, since the financial year 2007-08 has already elapsed, the approval shall not be valid for financial year 2007-2008 in respect of funds collected during this financial year and no certificate for exemption of donation u/s 35AC (1) of the IT Act, 1961 shall be issued in respect of the financial year 2007-08; and
- (b) further amends the said notification number S.O.791(E) dated the 8<sup>th</sup> September, 1995, to the following effect, namely:-

In the said notification, in the Table against serial number 6, in column (4), relating to maximum cost for which allowed, for the letters, figures and word "Rs.56.50 lakh" the letters, figures and word "Rs.72.00 lakh" shall be substituted.

[No. 24/ 2008/ F.No. NC-274/08/2008]

## GOVERNMENT OF INDIA MINISTRY OF FINANCE (Department of Revenue)

#### NOTIFICATION

New Delhi, dated the 4<sup>th</sup> June, 2008

S.O. 1316(E).- Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O.60(E) dated the 22<sup>nd</sup> January, 2003, 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 2, "Construction of expansion and running of Gurukul or Gyan Mandir and Health Care Clinic" by Sri Simandhar Swami Aradhana Trust, 5, Mamta Park Society, Behind Navgujarat College, Usmanpura, Ahmedabad - 380014, as an eligible project or scheme for a period of two years beginning with assessment year 2003-2004 and which was extended further vide notification number S.O.606(E) dated the 20<sup>th</sup> May, 2004 for a period of three years beginning with financial year 2004-2005;

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

And, whereas, the National Committee for the 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 "Construction of expansion and running of Gurukul or Gyan Mandir and Health Care Clinic" being carried out by Sri Simandhar Swami Aradhana Trust, 5, Mamta Park Society, Behind Navgujarat College, Usmanpura, Ahmedabad - 380014, without any change in the approved cost of Rs.228.54 lakh, as an eligible project or scheme for a further period of three years beginning with financial year 2007-2008. However, since the financial year 2007-08 has already elapsed, the approval shall not be valid for financial year 2007-2008 in respect of funds collected during this financial year and no certificate for exemption of donation u/s 35AC (1) of the IT Act, 1961 shall be issued in respect of the financial year 2007-08.

[No. 25/2008/F.No. NC-274/08/2008]

### GOVERNMENT OF INDIA MINISTRY OF FINANCE (Department of Revenue)

#### NOTIFICATION

New Delhi, dated the 4<sup>th</sup> June, 2008

S.O. 1317(E).- Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O.399(E) dated the 6<sup>th</sup> June, 1996, 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 11, "Medical Relief Project at Ahmedabad" by Dardiono Rahat Fund, 102, Kashi Parekh Complex, 29, Adarsh Society, Navrangpura, Ahmedabad - 380009, as an eligible project or scheme for a period of three years beginning with assessment year 1997-1998 which was extended further vide notification number S.O.312(E) dated the 11<sup>th</sup> May, 1999 for a period of three years beginning with assessment year 2000-2001 which was extended further vide notification number S.O.608(E) dated the 7<sup>th</sup> June, 2002 for a period of three years beginning with assessment year 2003-2004 and which was extended further vide notification number S.O.1601(E) dated the 14<sup>th</sup> November, 2005 for a period of three years beginning with financial year 2005-2006;

And whereas by notification number S.O.312(E) dated the 11<sup>th</sup> May, 1999 the estimated cost was enhanced from Rs.75.00 lakh to Rs.137.08 lakh and vide notification number S.O.510(E) dated the 19<sup>th</sup> April, 2004 the estimated cost was further enhanced from Rs.137.08 lakh to Rs.157.08 lakh and vide notification number S.O.1601(E) dated the 14<sup>th</sup> November, 2005 the estimated cost was further enhanced from Rs.157.08 lakh to Rs.229.08 lakh;

And whereas the said project or scheme is likely to extend beyond twelve 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 specifying the said project or scheme for enhancing the project cost from Rs.229.08 lakh to Rs.324.08 lakh;

Now, therefore, the Central Government, in exercise of the powers conferred by subsection (1) read with clause (b) of the Explanation to section 35AC of the Income-tax Act, 1961 (43 of 1961), -

- (a) hereby specifies the scheme or project "Medical Relief Project at Ahmedabad", which is being carried out by Dardiono Rahat Fund, 102, Kashi Parekh Complex, 29, Adarsh Society, Navrangpura, Ahmedabad 380009 for a period of three more years beginning with financial year 2008-2009;
- (b) further amends the said notification number S.O.399 (E) dated the 6<sup>th</sup> June, 1996, to the following effect, namely:-

In the said notification, in the Table against serial number 11, in column (4) relating to maximum amount of cost to be allowed as deduction under section 35 AC, for the letters, figures and word "Rs.229.08 lakh", the letters, figures and word "Rs. 324.08 lakh" shall be substituted.

[No. 26 / 2008/ F.No. NC-274/08/2008]