



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

V.27011/255 /2015 -SO(NAT.COM)
New Delhi, the 26th October, 2016

To,

Managing Trustee,
S.M. Sehgal Foundation
Plot o. 34, Sector 44, Institutional Area,
Gurgaon-122003
Haryana

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. 3285 (E) dated 24th October, 2016, 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. AboveFile 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 24 October, 2016

S. O. 3285(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	Shri Harihar Maharaj Kamdhenu Gausevashram Dharmik Trust Mahruti Dham, SGVP Circle, Sarkhej-Gandhinagar Road, Ahmedabad - 382421.	Shri Hari Har Charitable Hospital Rs. 7000.00 lakh	Approved the cost of Rs. 7000.00 lakh for financial year 2016-17
2	Greater Lions Seva Nidhi 2nd Mile, Sevoke Road, Behind Vishal Cinema, Siliguri - 734001 West Bengal	Greater Lions Lala Vidhya Sagar Oswal Chairtable Eye Hospital & Training Institute Rs. 1100.00 lakh	Approved the cost of Rs. 1100.00 lakh for financial year 2016-17
3	Guruvayur Devaswom Guruvayur - 680101 Thrissur, Kerala	Guruvayur Vision 2020 Rs. 351.83 Crore	Approved the cost of Rs. 351.83 crore for financial year 2016-17
4	Dhanvantari Trust Mograwadi Vansda-396580, District Navsari South Gujarat	Extension of Present activities. (The trust is arranging surgical eye camps on all Sundays. Besides Trust runs general	Approved the cost of Rs. 6.19 crore for financial year 2016-17.

		medical camps) Rs. 6.19 crore	
5	Umer Bin Khattab Welfare Trust A/P Kunjheda-431103 Taluka Kannad District Aurangabad Maharashtra	Construction and maintenance of Hostel and Expansion and maintenance of hospital Rs. 9.95 Crore	Approved the cost of Rs. 9.95 Crore for financial year 2016-17.
6	The Earth Saviour Foundation Bandhwari Village, Gurgaon Faridabad Road Near TERI Golf Course District Gurgaon-122001 Haryana	The Earth Savours Foundation Rs. 2275.55 lakh (Rs.1525.55 lakh as donation and R.750.00 lakh as corpus fund)	Approved the cost of Rs. 2275.55 lakh (Rs.1525.55 lakh as donation and R.750.00 lakh as corpus fund) for financial year 2016-17
7	Natural Institute of Social Change and Resource Generation Plot No.1579/B, Khandagiri, Bari, Bhubaneshwar- 751030	Centre for skill upgradation of poor youth and women of BPL and Health care for physically challenged and old age people. Rs. 6.72 Crore	Approved the cost of Rs. 6.72 Crore for financial year 2016-17.
8	The Development on Communication, Arts & Culture, Science, Economic And Education Centre (D-CACUS- Education Centre) Ningthoukhong Bazar Area Bishnupur District Manipur-795126	Expansion and Running of Educational Institutions Rs. 40.64 crore	Approved the cost of Rs. 40.64 crore for financial year 2016-17.
9	Jana Kalyan Parisad, AT Hatatota PO Talcher, Distt. Angul Odisha- 759122	Vocational Training and skill development amongst Women, adolescent girls and youth. Rs. 3.84 crore	Approved the cost of Rs. 3.84 crore for financial year 2016-17.
10	SAMPARK Foundation A-176, Sector-40, Noida, Uttar Pradesh	Sampark Smart Class Rs. 79.97 crore	Approved the cost of Rs. 79.97 crore for financial year 2016-17.
11	Odisha Hydro Power Corporation Limited Janpath Bhoinagar Bhubaneshwar-751022	Catchment Area Treatment Plant & Upper Indravati Multi Purpose Project. Rs. 17.57 crore	Approved the cost of Rs. 17.57 crore for financial year 2016-17.
12	Bahumukhi Krishi Aru Samaj Kalyan Samity Noor Nagar, P.O. Herapati Vai Haibargaon Nagaon : Assam -782002	Mission of Soil Test for Agricultural Land Rs. 70.00 lakh	Approved the cost of Rs. 70.00 lakh for financial year 2016-17.

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13	Sanskriti Samvardhan Mandal Shardanagar, Sagroli Taluka Biloli District Nanded-431731 Maharashtra	Project Jan Samruddhi Rs. 7.79 crore	Approved the cost of Rs. 7.79 crore for financial year 2016-17
14	Ramakrishna Mission Tuberculosis Sanatorium Village Dungi (Near Tupdana, P.O. Ramakrishan sanatorium District Ranchi, Jhakhand- 835221	Sanatorium Bacho – Corpus fund for 200 bedded Indoor/Outdoor Hospital well equipped with modern allopathic facilities Rs. 96.31 crore	Approved the cost of Rs. 96.31 crore for financial year 2016-17.
15	S.M. Sehgal Foundation Plot o. 34, Sector 44, Institutional Area, Gurgaon-122003 Haryana	Integrated village development project – enhancing water availability and agricultural productivity Rs. 38.00 crore	Approved the cost of Rs. 38.00 crore for financial year 2016-17.
16	Kallalyam Annugraha, 10/4, 2nd Main Road Chinniah New Colony Perambur, Chennai 600011	Expansion of Education Activities for poor of Rs. 426.00 lakh	Approved the cost of Rs. 426.00 lakh for financial year 2016-17
17	Puduchery Cancer Trust No.9, First Floor, 2nd Cross, Anna Nagar, Puduchery-605001	a. Expansion and completion of Puduchery Cancer Hospital & Research Centre b. Hospice in the name and style of “Karunai illam” Rs. 25.00 crore	Approved the cost of Rs. 25.00 crore for financial year 2016-17.
18	Gopal Jingouda Foundation Plot No.7252, Sector No. 10, Akshata Building, Mal-Maruti Extension Belgaum-590016 Karnataka	Pre-University College for poor, rural and weaker sections of the society Rs. 5.01 crore	Approved the cost of Rs. 5.01 crore for financial year 2016-17.
19	Shri Mohan Singh Shiksha Sansthan Pali Dungra, Sonkh, Mathura-281123 Uttar Pradesh	K. M. Super Specialty Hospital & Mobile Health Care Unit Rs. 1988.31 lakh	Approved the cost of Rs. 1988.31 lakh for financial year 2016-17.
20	Sri Sathya Sai Gramin Jagriti Village Darwa, P.O. Fetehpur, District Yamuna Nagar-135101 Haryana	Building Construction of Girls Hostel & Running expenses of the Hospital and School Rs. 5.05 crore	Approved the cost of Rs. 5.05 crore for financial year 2016-17.

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21	Malabar Charitable Trust 41/2299, III rd floor, Malabar Gate Ram Mohan Road, Calicut Kerala-673004	Medical Assistance Rs. 15.00 crore	Approved the cost of Rs. 15.00 crore for financial year 2016-17
22	Calcutta Centre Mahavir Seva Sadan 20, Ekbalpur Lane Kolkatta-700023	Calcutta Centre Mahavir Seva Sadan Rs. 120.00 Lakh	Approved the cost of Rs. 120.00 Lakh for financial year 2016-17.
23	Green India Trust D.No.16-2-51, Lotus Hospital Beside S2 Cine Complex Pogathota, Nellore-524001 Andhra Pradesh	One Billion Tree Plantation Rs. 27.00 crore	Approved the cost of Rs. 27.00 crore for financial year 2016-17
24	Gandhi Research Foundation P.O. Box 118, Gandhi Teerth, Jain Hills, Jalagaon Maharashtra-425001	Gandhi Vichar Sanskar Pariksha (GVSP) Rs. 42.57 crore	Approved the cost of Rs. 42.57 crore for financial year 2016-17.
25	Rani Laxmibai Mahila Mandal Jahur, Tehsi Mukhed District Nanded-431715 Maharashtra	A quality non formal teaching Orogramme Rs. 61.09 lakh	Approved the cost of Rs. 61.09 lakh for financial year 2016-17.
26	Parvitiya Jan Kalyan Sanstha Kalyan Bhawan, Semali Ghansali P.O. Pikelhi Gangar Kemar Tehri Garhwal, Uttarakhand	Comprehensive support to the socially and economically marginalized sections by efficient use of resources Rs. 8.98 crore	Approved the cost of Rs. 8.98 crore for financial year 2016-17
27	Indian Christian Mission Centre Behind Housing Board, 289/55/1, Vasanthapuram, Chinnathirupathi P.O. Salem-636008 Tamil Nadu	Establishment of rural healthcare clinic i.e. The Christian Mission Hospital Rs. 5.02 crore	Approved the cost of Rs. 5.02 crore for financial year 2016-17
28	Gokuldas Hansraj Memorial Trust, Mandvi Laija Road Mandvi Kutch Gujarat-370495	Upgradation of education facilities and improvement of schools Rs. 2.93 crore	Approved the cost of Rs. 2.93 crore for financial year 2016-17
29	Sanjivani Bharti Education and Gram Vikas Pratishtan Sonewadi (P.L.), Tal & District Ahmednagar	Sanjeevani Bharti Niradhar Nirashit Balakasram for orphanage and handicapped children Rs. 1005.70 Lakh	Approved the cost of Rs. 1005.70 Lakh for financial year 2016-17.

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	Maharashtra		
30	SIRISHA REHABILITATION CENTRE Old MIG, Block-13, F-1, Housing Board Colony Bhavanipuram Vijayawada Andhra Pradesh	Integrated training cum rehabilitation centre for the empowerment of persons with mental retardation (PMRs) and other associated disabilities for inclusive development with improved quality of life (QOL) Rs. 12.00 crore	Approved the cost of Rs. 12.00 crore for financial year 2016-17.
31	Centre for Aid Care and Cure of Cancer Flat No. 503, Rahima Mahal, Memonwada Mumbai-400003	Maintaining present activities i.e. inviting applications for relief to cancer patients and raising corpus for future income Rs. 3.00 crore	Approved the cost of Rs. 3.00 crore for financial year 2016-17.
32	Veerayatan, Vimukti, 1402, Glen Classic Hiranndani Business Park, Powai, Mumbai-400076	Establishment of primary, Vocational/ training centre and health centre Rs. 4500.00 lakh	Approved the cost of Rs. 4500.00 lakh for financial year 2016-17.
33	Bharatheeya Vidya Nikethan "Kesevamandiram" Kallekkad, Palakkad- 678006 Kerala	Sports & Yoga Complex and Research Centre Rs. 43.65 crore	Approved the cost of Rs. 43.65 crore for financial year 2016-17.
34	Dr. Mane Medical Foundation of Research Center, AT Post Dhanore Tal: Rahuri Distt. Ahemdnagar Maharashtra - 413 711	Prevention and treatment of Cancer Rs. 3.81 crore	Approved the cost of Rs. 3.81 crore for financial year 2016-17.
35	Pandit Dindayal Upadhaya Sewa Pratishthan Arruthpath Hospital, Doctor Lane, Near Railway Station, Taluka Nanded District Nanded-431601, Maharashtra	Construction of School & Hostel buildings Maternal/child health camps in rural area, infertility camps for couples and treatment of malnourished children. Rs. 12.00 crore	Approved the cost of Rs. 12.00 crore for financial year 2016-17.
36	Centre for Indian Bamboo Resource and Technology 41, 2nd Floor, Zamrudpur Community Centre, Kailash Colony Extension New Delhi-110048	Bamboo Resource Development in Northern floodplains of India Rs. 3.00 crore	Approved the cost of Rs. 3.00 crore for financial year 2016-17.
37	Gulshan Charitable Trust GF-13,14, Indira Nagar Jhalan Doongri Jaipur-302004	Gulshan Old Age Home Rs. 95.00 lakh	Approved the cost of Rs. 95.00 lakh for financial year 2016-17.

	Rajasthan		
38	Shree Atul Kelavani Mandal Kalyani Shala, Atul Campus, Post. Atul, District Valsad Gujarat - 396020	Upgradation of educational facilities Rs. 473.41 lakh	Approved the cost of Rs. 473.41 Lakh for financial 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 35AC will not apply to the funds received under Schedule VII of the Section 135 of the Companies Act and Companies (CSR) Rules 2014.

[No. 65 /2016/F.No.V.27015/5/2016-SO (NAT.COM)


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