



Office of the  
Director of Income tax (Exemptions)  
3<sup>rd</sup> floor, Aayakar Bhawan,  
Laxmi Nagar Distt. Centre,  
Delhi-110092.

No. D.I.T(E)/80G/ 2010-11/825

Dated 4/6/2010

To

**S M SEHGAL FOUNDATION**  
**C-6/6346, VASANT KUNJ,**  
**NEW DELHI-110070**

With reference to your application in Form No. 10G filed on 10/12/2009 for seeking renewal of certificate issued u/s 80G of the Act it is brought to your knowledge that an amendment was made to Section 80G(5)(vi) through Finance Act (No. 2) 2009.

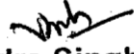
In view of the same there is no need to seek renewal of the certificate already issued u/s 80G and which is valid upto 31.03.2010. The same certificate is valid from 01.04.2010 onwards till it is rescinded and subject to the same conditions and also subject to the condition that your case should not be hit by the newly inserted proviso to Section 2(15) of the Act.

This issues with the prior approval of Director of Income Tax (Exemptions), Delhi.

Copy to:-

1. The applicant.
2. The Assessing Officer concerned.
3. The Addl. DIT(E), Range-II, Delhi.



  
(Virendra Singh Dhanda)  
Income Tax Officer,  
(Exemptions)(Hqrs.), Delhi.

आयकर अधिकारी (छूट)  
आयकर भवन, लक्ष्मी नगर जिला केन्द्र  
दिल्ली-110 092



OFFICE OF THE  
DIRECTOR OF INCOME TAX (E)  
3<sup>RD</sup> FLOOR, AAYAKAR BHAWAN  
DISTT. CENTRE LAXMI NAGAR,  
DELHI - 110092.

No. DIT(E) 2007-2008/ S-2501/ 226

DATED : 7-5-2007

NAME & ADDRESS OF THE APPLICANT : **S M SEHGAL FOUNDATION**  
C-6/6346, VASANT KUNJ,  
NEW DELHI-110070

**SUB : ORDER UNDER SECTION 80G (5)(vi) OF THE INCOME TAX ACT, 1961**

On verification of the facts stated before me/hearing before me, I have come to the conclusion that this organization satisfies the conditions u/s 80G of the Income Tax act, 1961. the institution/Fund is granted approval subject to the following conditions :-

1. The Donee institutions shall forfeit this benefit provided under the law, if any of the conditions stated herein is not complied with/abused/whittled down or in any way violated.
2. This exemption is valid for the period to **01/04/2007** to **31/03/2010** and subject to the following conditions.

**CONDITIONS :-**

- i) You shall maintain your accounts regularly and also get them audited to comply with sec. 80G(5)(iv) read with section 12A(b) and 12A(c) and submit the same before the assessing officer by the due date as per section 139(1) of the Income Tax Act 1961.
- ii) Every receipt issued to donor shall bear the number and date of this order and shall state the date upto which this certificate is valid (from **01/04/2007** to **31/03/2010**).
- iii) No change in the deed of the trust/association shall be affected without the due date, procedure of Law, i.e. by the order of the jurisdictional High Court and its intimation shall be given immediately to this office.
- iv) The approval to the institution/fund shall apply to the donations received only if the fund/institution, established in India for charitable purpose, fulfills the conditions as laid down in section 80G (i),(ii),(iii),(iv) & (v) of the Income Tax Act 1961.
- v) This office and the assessing officer shall also be informed about the managing trustees of Manager of your Trust/Society/Non Profit Company and the places where the activities of the Trust/Institution are undertaken/likely to be undertaken to satisfy the claimed objects.

You are requested to file the return of income of your fund/institution as per section 139(1)/(4A)/(4C) of the Income Tax Act, 1961.

Copy to :

- ✓ 1. The Applicant as above.
2. The Assessing Officer.



Sd/-  
( R. M. GARG )  
Director of Income Tax  
( Exemption ), New Delhi  
Director of Income Tax  
( Exemptions ) Aayakar Bhawan  
Distt. Centre, Laxmi Nagar  
Delhi-110092

( VIVEK GULATI )  
Income Tax Officer (E)(Hqrs.)  
For Director of Income Tax,  
New Delhi.

Income Tax Officer Hq. (E)  
Aaykar Bhawan 3rd Floor,  
Distt. Centre Laxmi Nagar,  
DELHI - 110 092.