



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

No. DIT(E) 2009-2010/B-1331/263

DATED : 14/10/2009

NAME & ADDRESS OF THE APPLICANT :

**BHARAT SWABHIMAN NYAS**  
E-26, PUSHPANJALI, VIJWASAN, NEW DELHI

**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:-

- i) 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.
- ii) This exemption is valid for the period from **A.Y. 2009-10** to **A.Y. 2010-11** 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 **A.Y. 2009-10** to **A.Y. 2010-11**.
- iii) No change in the deed of the trust/association shall be affected without the due 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 or 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.
- vi) You shall file the return of income of your fund/institution as per section 139(1)/(4A)/(4C) of the Income Tax Act, 1961.



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

( S.K. SINGH )  
Director of Income Tax  
(Exemptions), New Delhi  
Director of Income Tax  
(Exemptions) Aayakar Bhawan Distt Centre,  
Laxmi Nagar, Delhi-110092  
( SUNJEEV BATRA )  
Income Tax Officer (E)(Hqrs.)  
For Director of Income Tax,  
Income Tax Officer H.O. (E)  
Aayakar Bhawan, 3<sup>rd</sup> Floor, Distt. Centre,  
Laxmi Nagar, Delhi-110092

Five year time-limit will not be applicable to approval accorded by Commissioner-Approval of the Commissioner under section 80G(5)(vi) has effect for such assessment year or years, not exceeding five assessment years, as may be specified in the approval.

Due to this limitation imposed on the validity of such approvals, the approved institutions or funds have to bear the hardship of getting their approvals renewed from time-to-time. This is unduly burdensome for the bona fide institutions or funds and also leads to wastage of time and resources of the tax administration in renewing such approvals in a routine manner. The time-limit of 5 years has been omitted with effect from October 1, 2009. After this amendment, the approval once granted shall continue to be valid in perpetuity. Further, the Commissioner will also have the power to withdraw the approval if the Commissioner is satisfied that the activities of such an institution or fund are not genuine or are not being carried out in accordance with the objectives of the institution or fund. This amendment will take effect from October 1, 2009. Accordingly, existing approvals expiring on or after October 1, 2009 shall be deemed to have been extended in perpetuity, unless specifically withdrawn. However, in case of approvals expiring before October 1, 2009, these will have to be renewed and once renewed these shall continue to be valid in perpetuity, unless specifically withdrawn.