

PROCEEDINGS OF THE INCOMETAX COMMISSIONER OF INCOMETAX-1, VISAKHAPATNAM.
SHRI I SURESH BABU,IRS.,
COMMISSIONER OF INCOMETAX-1
VISAKHAPATNAM.

F.No.Tech-III(03)/CIT-1/VSP/2011-12

Dt. 31-05-2011.

Sub: Granting of an approval or for continuance thereof to an Institution
or a fund (referred to u/s80G(2)&(5) of the I.T.Act.1961)-Reg.
Ref: The application in Form No. 10G filed by ANTI-POVERTY AND HUMAN
RESOURCES DEVELOPMENT SOCIETY (APHRDS), D.NO.1-41-9, ADARSHNAGAR,
PEDAWALTAIR, VISAKHAPATAM – 530 017.

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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 18-04-2011 has been examined and I am satisfied that:

- (v) This is a fund/trust as mentioned in clause (vi) of sub-section 2 of Sec.80G of the I.T.Act,1961.
(vi) 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 effect from 01.04.2011 onwards 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 the period of validity.
 - ii) The fund or institution shall submit the statement of income and expenditure and other financial statements for the year ended on 31.03.2009 and subsequent year(s) within the prescribed time before the prescribed authority.
 - iii) The fund or institution shall maintain the books of account regularly and also get them audited as required under Clause (b) of Subsection (1) of Section 12A of the I.T.Act.
 - iv) The fund or institution shall file the Return of Income regularly as stipulated under Section 139(1) read with section 139(4A).
 - v) No change in 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.
 - vi) The fund or institution shall maintain separate books of account in respect of business activity as stipulated in the provision 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.
 - vii) 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.
 - viii) Charitable purpose does not include any purpose the whole or substantially the whole of which is of a religious nature.
 - ix) No deduction under Section 80G shall be allowed in respect of any donation unless such donation is of a sum of money.
 - x) The fund or institution shall not violate the provisions of Section 13.
- The fund or institution seeking exemption shall fulfil the conditions specified in Sub-Section (5) of section 80G of I.T. Act,1961.

Sd/-
(I.SURESH BABU)
Commissioner of Incometax-1,
Visakhapatnam.

Copy to ANTI-POVERTY AND HUMAN RESOURCES
DEVELOPMENT SOCIETY (APHRDS),
D.NO.1-41-9, ADARSHNAGAR,
PEDAWALTAIR, VISAKHAPATAM – 530 017.

2. The Addl.Commissioner of Incometax, Range-3, Visakhapatnam.
3. The Incometax Officer, Ward-3(2), Visakhapatnam.


(K.V. SATYANARAYANA RAO)
Incometax officer(Hqrs)
O/o the Commissioner of Incometax-1
Visakhapatnam