

भारत सरकार  
आयकर आयुक्त, गुवा-II, कार्यालय  
सैकिया कमर्शियल कॉम्प्लेक्स, श्रीनगर, जी. एस. रोड, गुवाहाटी - ७८१००५



**GOVERNMENT OF INDIA**

**OFFICE OF THE COMMISSIONER OF INCOME TAX, GHY-II, GUWAHATI**

Saikia Commercial Complex, Sreenagar, G.S. Road, Guwahati-781005

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**ORDER UNDER SECTION 80G(5)(vi) OF THE INCOME**

**TAX ACT, 1961**

Dated : 9<sup>th</sup> August 2007

With reference to the application for registration under section 80G(5)(vi) of the Income Tax Act, 1961 submitted by **Sri Kanchi Sankara Health & Education Foundation (PAN AABTS9242F)** on 21.02.2007, it is considered that the donations made to the said society during the period from **01.04.2007 to 31.03.2012 relevant to the assessment year 2008-09 to 2012-2013** shall continue to be eligible for the benefit of deductions u/s 80G of the Income-tax Act, 1961 in the hands of the donors subject to the limits and conditions laid down in the said section.

**NOTE :**

- (i) Return of income will have to be filed before the Assessing Officer concerned every year as per requirement of section 139(4A)
- (vi) The statement of Income & Expenditure with Balance Sheet will have to be filed before the Assessing Officer concerned annually.
- (vii) The receipt issued to the donor should bear the number and date of issue of this communication.
- (viii) Amendments, if any, made to the constitution should be intimated to this office immediately.
- (ix) Fresh application will have to be filed for renewal of similar benefits beyond the assessment year 2010-11 in Form No.10G prescribed by Rule 11AA of the Income-tax Rules, 1962, in triplicate, if considered necessary and in such events the application should be accompanied with :-
  - (a) A statement of facts as to whether there has been any change in the instrument under which the Trust/Institution was constituted up to the date of application for renewal and if so, copies of the amended deeds is to be furnished.

Contd.

- (b) Copies of Income & Expenditure statement and Balance Sheet of the Institution of fund for the last 3 (three) years.
- (c) A certificate from the Auditor showing the position as dealt within section 13(1)(c) of the I.T. Act, 1961 along with Audit Report in Form No. 10B.
- (d) In making the application for renewal of exemption, this office reference number and date may please be quoted.




-Sd/-  
[ N.L. MAO ]  
Commissioner of Income-tax, Guwahati-II  
GUWAHATI

Memo No. 29/80G/CIT/GHY-II/TECH/2006-07/1679-86 Dated :9.8.2007

Copy to :

- ✓ 1. The Trustee Secretary, Sri Kanchi Sankara Health & Education Foundation, Sri Sankaradeva Nethralaya, Beltola, Guwahati-28.
2. The Income-Tax Officer, ward – 3(4), Guwahati. He is advised to examine the accounts carefully for every year having regard to the provision of sections 11, 12 and 13 read with sections 12A and 80G (5) and to ascertain every year if the Trust/Institution continues to fulfill all the required conditions. In case of any failure to do so, the AO should promptly report the facts with detailed reasons thereof to this office.
3. The Addl. Commissioner of Income Tax, Range-3, Guwahati, for information
4. The Chief Commissioner of Income Tax, Guwahati for kind information
5. All the CsIT(Admn) of North Eastern Region for kind information

  
[ A. J. SINGH ]  
Income Tax Officer, Technical,  
For Commissioner of Income Tax, Guwahati-II,  
GUWAHATI