

OFFICE OF THE COMMISSIONER OF INCOME-TAX - V, PUNE
PRATYAKSHA KAR BHAVAN, NEAR AKURDI RAILWAY STATION,
AKURDI, PUNE - 411 044.

No.PN/CIT-V/Tech/80G/34/89/18/46 /2013-14
13-14

Date: 04.02.2014

To,

✓The Trustees,
SAMPARC,
(Social Action For Manpower Creation) ,
9, Varad Apartment, 292, Yashwant Nagar ,
Talegaon Dabhade, Dist- Pune 410 507

Sirs,

**Sub: Your application u/s 80G(5)(vi) in Form No. 10G dated 27.09.2013
received in this office on 04.10.2013 -req-**

Please refer to the above.

2. On scrutiny of materials available, it is noticed that you are holding valid registration u/s 12A of the Income-tax Act, dated 07.02.1991 issued by this office. It is further noted that you are holding recognition u/s 80G(5)(vi) of the Income-tax Act granted vide order No. PN/CIT-V/Tech/80G/79/27/2010-11/2826 dated 27.09.2010 this office which was valid till A.Y. 2013-14. None of the above as per the records has been withdrawn.

3. Since you are holding the recognition beyond 01.04.2009 and presently there is no material available to withdraw the same, it is informed that in the changed law effective from 01.04.2009, also as clarified by CBDT vide circular dated 27.10.2010, no order for fresh extension or recognition is required subject to change in law or procedure, if any or withdrawal of the recognition by the competent authority as per the provisions of the Income-tax Act. In the present law, the recognition available as on 01.04.2009 or granted after 01.04.2009 is deemed to be in perpetuity till withdrawn by the competent authority.

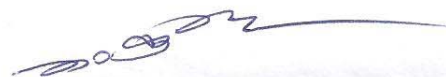


4. For the purpose of clarity, it is reiterated that any trust, society or fund as the case may be shall be liable for forfeiture of the aforesaid benefit available under this section, if it will appear that the activities are not genuine or are being carried in violation of the objects approved, which will also include the following:-

- a) Accounts shall be maintained regularly and also got audited to comply with Section 80G(5)(iv) read with Sec. 12A(b) and submit the same along with the return of income as per provisions of Income Tax Act 1961.
- b) Every receipt issued to a donor shall bear the reference number and date of this order.
- c) No change in the Deed of the Trust / Association shall be effected without the procedure of law.
- d) Under the provisions of section 80G if you are registered U/s 12AA(1)(b)(i) shall have to maintain separate books of accounts in respect of any business activity carried on u/s 80G(5)(1)(a) and shall intimate it within one month of commencement of such activity to this office.
- e) Under the provisions of Section 80G any donation received shall not be utilized for the purpose of any such business carried out whether direct / indirectly.
- f) While issuing the certificate to the Donor the commitment made above should be honored and it shall not be abused / used in any other purpose.
- g) The Institution shall ensure that no Non-Charitable purpose shall be served or sought to be served by the Trust / Society / Non-Profit Company as is informed in terms of Yogiraj Trust reported in 107 ITR 777 (S.C.)
- h) It shall be ensured that at no time the Institution or its funds shall be utilized for the benefit of any particular Religious community or caste prohibited u/s 80G(5)(iii).
- i) Consequent to amendment of section 2(15) of the Income Tax Act 1961 w.e.f. 01/04/2009, if the Trust / Institution / Society carries on any activity of the nature of trade commerce or business for a cess or fees or any other consideration, such activity is liable for the tax even if income from such activity is applied for objects of the Trust / Institution / Society. The advancement of any other object of general public utility shall not be a charitable purpose, if it involves the carrying on of any activity in the nature of trade, commerce or business, for a cess or fee or any other consideration, irrespective of the nature of use or application, or retention, of the income from such activity. Further, exemption u/s 80G granted will be withdrawn, if any of the above specified activities are carried on in future.



- j) This office and the Assessing Officer shall also be informed about the Managing Trustee / Manager of your Trust / Society / Non-Profit Company and the place where the activities of the Trust / Institution are undertaken / likely to be undertaken to satisfy the claimed objects.
- k) In case Renewal is not sought from this office the manner in which the assets shall be used / the purpose for which they shall be used shall be immediately informed to this office.
- l) The Trust / Society should mention its name, PAN and also that it is a "Charitable Institution" in all its correspondence, brochures, receipts etc., for the information of the general public.



(**MANOJ KUMAR SINGH**)
Commissioner of Income-tax-V,
Pune.

Copy to :-

- 1) The Joint. CIT, Range-10, Pune.
- 2) The I.T.O., Ward-10(1), Pune.

He is requested to verify and satisfy himself about compliance by the assessee with the relevant provisions of the Income-tax Act, 1961 and with the instructions and conditions issued/ prescribed by the CBDT from time to time.



(**Milind Kulkarni**)
Income-tax Officer (HQ)(Tech),
for Commissioner of Income-tax-V, Pune.