

80 G Certificate

**OFFICE OF THE DIRECTOR OF INCOME-TAX (EXEMPTION),
6th FLOOR, PIRAMAL CHAMBERS, PAREL, MUMBAI-400 012.**

ORDER NO.DIT(E)/MC/80G/1738/2009-10

Name & Address of the Trust/
Institution/Association : **CANCER PATIENTS AID ASSOCIATION**
5, MALHOTRA HOUSE,
VALCHAND HIRACHAND MARG,
OPP. G.P.O.,
MUMBAI - 400 001.

PAN : AAA AC 0647 G

12-A Registration No. : TR/4159 dated 29.04.1976

Date of filing : 12.01.2009

Date of Order : 08.09.2009

**CERTIFICATE UNDER SECTION 80-G OF THE I. T. ACT
(INITIAL/RENEWAL)**

On verification of the facts stated before me/hearing before me I have come to the conclusion that this organisation has satisfied the conditions u/s.80-G of the I.T. Act, 1961. It shall henceforth satisfy the conditions u/s.80-G(5) as laid down below:

1. The Donee Institution shall forfeit this benefit provided under the law if any one of the conditions stated herein is not applied with/flouted/abused/whifled down or in any way violated.
2. This exemption is valid for the period from **01.04.2009 to 31.03.2012** and subject to the following conditions:

CONDITIONS :

- i. You shall maintain your Accounts regularly and also get them audited to comply with section 80-G(5)(iv) read with section 12A(b) of the I. T. Act.
- ii. Every receipt issued to a donor shall bear the number and date of this order and shall state the date upto which this certificate is valid i.e. Assessment Year **2012-2013**.
- iii. No change in the Deed of the Trust/Association 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.
- iv. Under the provisions to section 80-G if you are registered u/s.12A, u/s.12AA(1)(b) or approved u/s.10(23), 10(23C)(vi)/(via), etc., shall have to maintain separate books of accounts in respect of any business activity carried on u/s.80-G(5)(i)(a) and shall intimate it within one month of commencement of such activity to this office.
- v. Under the provisions of section 80-G any donation received shall not be utilised for the purpose of any such business carried on whether directly/indirectly.
- vi. While issuing the certificate to the Donor the commitment made above should be honoured and it shall not be abused/used in any other purpose.
- vii. 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 (SC).
- viii. It shall be ensured that at no time you shall utilise the Institution or its funds for the benefits of any particular Religious community or caste prohibited u/s.80G(5)(iii).
- ix. 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.
- x. In case Renewal is not sought from this office the manner in which the Assets shall be used/the purposes for which they shall be used shall be immediately informed to this office.
- xi. Religious expenditure should not exceed more than 5% of its total income.
- xii. The certificate u/s.80G of the I.T. Act 1961 does not automatically exempt the income of the Trust/Institution.

Copy to :

1. The applicant as above.
2. Guard File, ITO(TECH)DIT



sd/-
(R. K. SINHA)
Director of Income Tax (Exemption),
Mumbai.

Manish
(C. MANISH)
Income Tax Officer (E)(Tech.)
For DIT(E), Mumbai.

Significant Circulars/ notification issued by the Central Board of Direct Taxes during the period 15.10.2010 to 15.11.2010

I. Circulars

1. Circular No. 7/2010 dated 27-10-2010

Clarification regarding period of validity of approvals issued under section 10(23C)(iv), (v), (vi) or (via) and section 80G(5) of the Income-tax Act

For the removal of doubts about the period of validity of various approvals granted by the Chief Commissioners of Income-tax or Directors General of Income-tax under sub-clauses (iv), (v), (vi) and (via) of section 10(23C) and by the Commissioners of Income-tax or Directors of Income-tax under section 80G(5) of the Income-tax Act, 1961, the Central Board of Direct Taxes has, through, this circular clarified the following:-

1. In light of the amendment brought by Taxation Laws (Amendment) Act, 2006, it has been clarified that for the purposes of sub-clauses (iv) and (v) of section 10(23C) any notification issued by the Central Government under the said clauses, on or after 13-7-2006 will be valid until withdrawn and there will be no requirement on the part of the assessee to seek renewal of the same after three years.
2. In light of the provisions of Rule 2CA, it has been clarified that for the purposes of sub-clauses (vi) and (via) of section 10(23C) any approval issued on or after 1-12-2006 would be a one time approval and would be valid till it is withdrawn.
3. In light of the amendment brought by Finance (No.2) Act, 2009 it has been clarified that for the purposes of section 80G(5), existing approvals expiring on or after 1st October, 2009 shall be deemed to have been extended in perpetuity unless specifically withdrawn. Further, any approval under section 80G(5) on or after 1-10-2009 would be a one time approval which would be valid till it is withdrawn.

The complete text of the said circular can be downloaded from the link below:

http://law.incometaxindia.gov.in/DIT/File_opener.aspx?page=CIR&schT=&csId=fe5fed86-905e-4a1e-818e-78bc063c05f4&sch=&title=Taxmann - Direct Tax Laws

II. Notifications

1. Notification No. 80/2010 dated 19-10-2010

Deduction under section 80C is available in respect of any sum paid or deposited to effect or to keep in force a contract for such annuity plan of the Life Insurance Corporation or any other insurer as the Central government may, by notification in the Official Gazette specify in this behalf.

Accordingly, the Central Government, has, through this notification specified the Tata AIG Easy Retire Annuity plan of the Tata AIG Life Insurance Company Limited as the annuity plan of the ICICI Prudential Life Insurance Company Limited for the purposes deduction under section 80C.

The complete text of the said notification can be downloaded from the link below:

http://law.incometaxindia.gov.in/DIT/File_opener.aspx?page=NOTF&schT=&csId=ac879e36-ac2f-48c0-a9f1-3a3f898e551e&NtN=&yr=ALL&sec=&sch=&title=Taxmann - Direct Tax Laws