



भारत सरकार
आयकर आयुक्त पुणे - II पुणे का कार्यालय
GOVERNMENT OF INDIA
OFFICE OF THE COMMISSIONER OF INCOME TAX - II PUNE
INCOME TAX OFFICE, P.M.T. BLDG., 'A WING', 4TH FLOOR,
SWARGATE, PUNE 411 037.

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No:PN/CIT-II/Tech/80G/29/2008-09/ 1652

Date : 3.11.2008

Name and address of the
Trust/Institution

Pune Vipassana Samiti,
Plot No. 500, Parvati,
Near Dadawadi,
Opp. Nehru Stadium, Pune-2.

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 has satisfied the conditions u/s 80G of the Income Tax Act 1961. It shall henceforth satisfy the conditions u/s. 80G(5) as laid down below.

1. Donee organization shall forfeit this benefit provided under the law, if any one of the conditions stated herein is not applied with / flouted / abused/ whittled down or in any way violated
2. This exemption is valid for the period from 2/4/2008 to 31/03/2011 and subject to the following conditions.

CONDITIONS

1. 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.
2. 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.
3. No change in the Deed of the Trust / Association shall be effected without the procedure of law.
4. 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.


5. 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.
6. 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.
7. 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.)
8. 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. 90G(5)(iii)
9. 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. Further, exemption u/s. 80G granted will be withdrawn, if any of the above specified activities are carried on in future.
10. 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.
11. In case renewal is not sought from this office the manner in which the asset shall be used / the purpose for which they shall be used shall be immediately informed to this office.
12. 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.



Sd/-
(V.D. PARMAR)
Commissioner of Income Tax-II,
Pune.

Copy to :

1. Pune Vipassana Samiti,
Plot No. 500, Parvati, Near Dadawadi,
Opp. Nehru Stadium, Pune-2
2. The Addl. CIT, Range-4, Pune.
3. The ACIT, Cir-4, Pune.


(SUNIL P. SHINDE)
Income Tax Officer(Tech)-II.

Other Related Information & Source Details:

Deduction for donation to certain funds, charitable institutions (section 80G)

Section 80G provides for deduction in respect of donation to certain funds, institutions, etc subject to certain conditions. Deduction in respect of donations to any fund or any institution is available only if such fund or institution is established for 'charitable purpose' and if it fulfils certain specified conditions (Section 80G(5)).

Omission of proviso to clause (vi) of section 80G (5)

Fund must be approved by the commissioner in accordance to rule 11AA. At present by virtue of proviso to clause (vi) of section 80G(5), such approval has effect for such number of assessment years not exceeding five assessment years, as may be specified in the approval.

The finance (No.2) Act 2009 omits the said proviso with effect from 1.10.2009.

REASONS FOR AMENDMENT

As explained in the memorandum explaining the provision of the finance (No.2) bill 2009 the proviso to clause (vi) of section 80G is omitted to reduce the hardship caused to bona fide institution and funds and also to eliminate wastage of time and resources of the tax administration in renewing approvals from time to time.

EFFECTS OF AMENDMENT

1. Approval once granted shall continue to be valid in perpetuity, therefore all the approvals granted after 1.10.2009 shall be valid for all time to come unless withdrawn.
2. Existing approvals expiring after 1.10.2009 need not be renewed & shall be deemed to be continued in perpetuity, unless specifically withdrawn.
3. Approvals expiring before 1.10.2009 will have to be renewed once & after such renewal these shall be valid for perpetuity, unless specifically withdrawn.

Source:-Taxman's Master Guide to Income Tax Act 2009 Page No 1.161 & 1.162