OFFICE OF THE COMMISSIONER OF INCOME TAX,HISAR

F.No.CIT/HSR/Tech.-80G/2007-08 3347-51 Dated. 14.09.2007.

ORDER:

Sub:- Exemption u/s 80G of the Income Tax Act,1961-

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1. Donations made to "Pt. Suraj Ram Memorial Charitable Trust" 70A, New Aggarsen Colony, Hisar shall qualify for deduction u/s 80G of the Income Tax Act,1961 in the hands of the donors subject to the limits prescribed:-

2. The exemption is valid from 01.04.2007 to 31.03.2010 subject to the following conditions:-

i) Receipts issued to the donors should bear the number and date of this order and should state clearly that this certificate is valid upto 31.03.2010.

ii) The Income and Expenditure account and Balance Sheet should be submitted annually to the Assessing Officer having jurisdiction over the case.

iii) The amendments if any made to the memorandum of association should be intimated to this office immediately

iv) No change in the deed of the Trust Association shall be affected without due procedure of law i.e. by the order of the jurisdiction High Court and its intimation shall be given immediately to this office.

v) The Trust registered u/s 12AA(1)(b) shall have to maintain separate books of account in respect of any business activity carried on u/s 80G(1)(a) and shall intimate within one month of commencement of such activity to this office.

vi) Under the provisions of section 80G, any donation received shall not be utilized for the purpose of any such business carried on whether directly/indirectly to comply with the above.

vii) It shall be ensured that at no time the Trust shall utilize the institution or its funds for the benefit of any particular religious community or caste prohibited u/s 80G(5)(iii).

NOTE: This certificate does not confer any right on the Trust/Institution/Fund to claim exemption from income tax in its assessment. The Assessing Officer may separately examine if the assessee is charitable within the meaning of section 2(15) of the Act and whether the conditions laid down u/s 11, 12 12A(b) and 13 are satisfied.

(Balvir Singh)
Commissioner of Income Tax
Hisar

Copy to:-

1. Regd. Post. The President, Pt. Suraj Ram Memorial Charitable Trust, 70A, New Aggarsen Colony, Hisar
2. The Income Tax Officer, Ward-3, Hisar. He should verify and satisfy himself with reference to annual statement which will be submitted by the applicant that it continues to fulfil the conditions as laid down u/s 80G and instructions issued by the Board.
3. All the range officers in this charge.
4. The Secretary, Central Board of Direct Taxes, NewDelhi
5. The Director of Income Tax(RSP & PR), New Delhi

(N.M.Syal)
Income Tax Officer, Hqr (Tech.)
For Commissioner of Income-tax,
Hisar

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