



भारत सरकार
वित्त मंत्रालय
राजस्व विभाग
सामाजिक और आर्थिक कल्याण की
अभिवृद्धि के लिये राष्ट्रीय समिति

Government of India
Ministry of Finance
Department of Revenue
National Committee for Promotion
of Social and Economic Welfare
Room No. 17, Church Road Hutments,
North Block, New Delhi-110001
V.27011/166/2016 -SO(NAT.COM)

New Delhi, the 23rd March, 2017

To,

Managing Trustee,
Sports Coaching Foundation
Opp. CHA-CHA Nehru Park
Masab Tank, Hyderabad-28
Telengana 500028

Subject : Notification under Section 35AC of the Income Tax Act,1961 as recommended by the National Committee for Promotion of Social and Economic Welfare - regarding.

Sir,

I am directed to refer to your letter on the above mentioned subject and to say that on the basis of recommendations of the National Committee for Promotion of Social and Economic Welfare (Department of Revenue), New Delhi, it has been decided to approve your Association/Institution and the project as notified under Notification No. S.O. 906 (E) dated 21st March, 2017, a copy of which is enclosed for your ready reference.

2. The approval is subject to the following conditions:-
- (i) Out of total beneficiaries of the project, at least 50% beneficiaries must belong to economically weaker sections of the society whose income is below Rs.18000/- per annum and they should be provided free ship. However, this shall not apply to cases, where the services or facilities are to be provided free of cost completely to all the beneficiaries.
 - (ii) A complete record of such beneficiaries is maintained including their names and addresses, the nature of services provided and the fee charged, if any. The record should be open for verification at any given time.
 - (iii) Violation of conditions may entail taxation of the entire amount of donation in the hands of the institution.

- (iv) A complete record of projects undertaken, its location, specific activities done, amount spent on each activity and the assets, if any, created should be maintained for verification, if necessary.
 - (v) The institution would file a report from a Chartered Accountant along with the return of income of each assessment year certifying that the existing records of the Institution adequately demonstrate that 50% of total beneficiaries came from the economically weaker sections of the society and that full benefits were rendered to them free of cost.
 - (vi) The trust should display public notices at prominent places indicating the extent of services to be provided along with the free or concessional benefits and the facilities, which are reserved for people belonging to weaker sections of the society who will not be charged any fee. The address and contact numbers of the office of National Committee (being the approving authority) must also be displayed.
3. In term of Rule 11K (iv) of the Income Tax Rules, 1962, the organization is required to maintain a separate account for each approved project. In addition to inspection by the Income Tax Department, the accounts shall be open for inspection of the National Committee or any official deputed by the Committee for this purpose.
4. It may be ensured that Annual Status Reports are duly submitted in respect of the approved project indicating the amount of donations collected/received under Section 35AC of the Income Tax Act, 1961; the amount spent and the extent of work carried out, duly certified by a senior executive of the organization/Institution along with photographs relating thereto, if any, in the prescribed Form 58D. The status reports should be sent in the prescribed format only. Additional comments, if any, may be sent separately, but in no case, shall any annual report or performance report be accepted as a substitute for the prescribed status report in form 58D. These reports have to be prepared and finalized as on 31st March of every year along with a statement of accounts, and submitted so as to reach the Secretariat of the National Committee by 31st May of every year.
5. While receiving the donations u/s 35AC of the I.T. Act, 1961 for the notified project, it may be ensured that receipts are issued in the form 58-A/58-B. These certificates are required to be issued in terms of Income Tax Rule 110 and specimen of these forms is available in the Income Tax Rule, 1962.
6. On completion of the project or scheme, a final report has also to be submitted along with a certificate from the Local Administration/ Gram Panchayat in all such cases where assets created were to be handed over to such authorities.

7. Failure to conform to these terms and conditions may result in the withdrawal of the approval of the project or scheme and will also be taken note of while considering any other project or scheme submitted by an Association/Institution/Organization. The withdrawal of approval may entail taxation of the entire amount of donation in the hands of the organization.

8. Receipt of this letter may please be acknowledged. Above File Number must be mentioned in future communications.

Yours faithfully,



(P.K. Jain)

Section Officer (National Committee)

Tele: 2309 2598

Copy to:-

CCIT Exemption Delhi alongwith a copy of the notification with a request to forward the same to the jurisdictional CIT.

(P.K. Jain)

Section Officer (National Committee)

Tele: 2309 2598

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II,
SECTION 3, SUB-SECTION (ii)]**
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
NOTIFICATION

New Delhi, dated the 21st March, 2017

S. O. 906 (E): - In exercise of the powers conferred by sub-section (I) read with clause (b) of the Explanation to Section 35 AC of the Income Tax Act, 1961 (43 of 1961), the Central Government, on the recommendation of the National Committee for Promotion of Social and Economic Welfare, hereby notifies the institutions approved by the said National Committee, mentioned in column (2) of the Table below, and approves the eligible projects or schemes specified to be carried on by the said institutions and the estimated cost thereof as mentioned in column (3) of the said Table, and also specified in the column (4) of the Table the maximum amount of such cost which may be allowed as deduction for the period of approval under the said Section 35 AC of the I.T. Act, 1961 namely:-

TABLE

Sl. No.	Name of the Institution/Organization	Project or scheme and estimated cost thereof	Maximum amount of cost to be allowed as deduction under section 35AC and period of approval
(1)	(2)	(3)	(4)
1	The Development for Women Programme Centre Thoubal Wangmataba P.O. Thoubal District Thoubal Manipur 795138	Establishment of Home for Orphan and differently abled children, residential school, vocational training and health care centre and rehabilitation centre at Thoubal District, Manipur Rs. 7.47 crore	Approved the cost of Rs. 7.47 crore for financial year 2016-17
2	Frank Moraes Foundation Flate No.3-E, Second Floor Settlpur Mansor, 2 Sivasamy street Mylapore, Chennai-600004	Socio Economic development of Rural Area through skill up-gradation training & vocational education – Education Infrastructure development project. Rs. 5.00 Crore	Approved the cost of Rs. 5.00 Crore for financial year 2016-17

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		<p>HP health Information Helpline (7) Assam MCTS (Mother & Child Tracking System) (8) Jharkhand – Ranchi TMC (9) Arunachal Pradesh – MCTS (10) Plan India – AIDS Control – Rajasthan (11) Wish Foundation – Rajasthan PHCs</p> <p>Rs. 49.50 crore</p>	
16	<p>Lokseva Welfare Trust , C-66-302, Sector 5, Shanti Nagar Mira Road(East) Thane -400603 Maharashtra</p>	<p>Vocational Training for unemployed Rural Women, Entrepreneurship training to school leavers</p> <p>Rs. 2.82 Crore</p>	<p>Approved the cost of Rs. 2.82 Crore for financial year 2016-17</p>
17	<p>Vidyamandir Trust Teleybaugh, Near Mira Gate Palanpur-385001 District Bansakantha, North Gujarat</p>	<p>Construction of New School Building/Expansion</p> <p>Rs. 17.10 Crore</p>	<p>Approved the cost of Rs. 17.10 Crore for financial year 2016-17</p>
18	<p>Iskcon Food Relief Foundation 19, Jaywant Industrial Estate 63, Tardeo Road, Tardeo, Mumbai- 400034</p>	<p>Midday meal project of Kolkatta</p> <p>Rs. 1601.96 lakh</p>	<p>Approved the cost of Rs. 1601.96 lakh for financial year 2016-17</p>
19	<p>TOUCH (Turning Opportunities for Upliftment and Child Help) c/o Anandrao pawar High Schol Ground Floor, L.T. Road, Vazira Naka Borivali West, Mumbai-400091</p>	<p>Bridge School and Balgram Project</p> <p>Rs. 2.60 Crore</p>	<p>Approved the cost of Rs. 2.60 Crore for financial year 2016-17</p>
20	<p>Sports Coaching Foundation Opp. Cha-cha Nehru Park Masab Tank, Hyderabad-28 Telengana</p>	<p>Build India Through Sports (BITS) project</p> <p>Rs. 3.75 Crore</p>	<p>Approved the cost of Rs. 3.75 Crore for financial year 2016-17 subject to the condition that contributions made</p>

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			out of CSR Funds will not qualify for exemption u/s 35AC of the I.T. Act 1961
21	Akhil Bhartiya Shree Swami Samarth Gurupeeth Trimbkeshwar, Dist- Nashik - 422 212, Maharashtra.	Gurumauli Charitable Hospital Project: development of integrated socio – economical health, education and essential facilities for community Rs. 3.18 Crore	Approved the cost of Rs. 3.18 Crore for financial year 2016-17
22	The Cachar Cancer Hospital Society Meherpur, Silchar-788015 Cachar, Assam	Establishment of Corpus to support cancer treatment of poor patients from rural areas of North East India and its adjoining states Rs. 20.00 Crore (Corpus Fund)	Approved the cost of Rs. 20.00 Crore (Corpus Fund) for financial year 2016-17
23	Siliguri Bodhi Bharati Vocational Institute (Art & Craft) J.C. Bose Road Bye Lane Pratikha Apartment 2nd Floor, Holding No.456/1/16, Ward No.17, College Para Siliguri-734001, District Darjeeling West Bengal	Creation of Employment opportunities for women and Girls's through Vocational Courses Below Poverty Line (BPL) Rs. 1.05 Crore	Approved the cost of Rs. 1.05 Crore for financial year 2016-17
24	Moyarbandh Gram Bikash Kendra Mukti sinha Road School Danga P.O. & District Bankura West Bengal- 722101	Cataract Eye Operation Camp for Low Income Group people of tribal, scheduled caste and minority communities Rs. 43.16 Lakh	Approved the cost of Rs. 43.16 Lakh for financial year 2016-17 subject to the condition that contributions made out of CSR Funds will not qualify for exemption u/s 35AC of the I.T. Act 1961

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