

PROCEEDINGS OF THE COMMISSIONER OF INCOME-TAX, VIJAYAWADA
K.AJAY KUMAR, I.R.S
COMMISSIONER OF INCOME-TAX, VIJAYAWADA.

F.No.Hqrs I(49)/CIT/VJA//11-12.

Dt.30.08.2012.

Sub: Granting of approval for exemption to an Institution or a fund (referred to u/s 80G(2) & (5) of the IT Act, 1961- Hope for Humanity Orgainsation – Regarding.
Ref: Application in Form No.10G filed on 02/03/2012 by the said Trust/Assn/Instn.

ORDER U/S 80G(5)(vi) OF THE INCOME-TAX ACT, 1961

The application filed in Form No.10G seeking approval in the above case on 02/03/2012 has been examined and I am satisfied that:

- i) This is a fund/trust as mentioned in clause (iv) of Sub-Section 2 of Sec.80G of the IT Act, 1961.
- ii) The donations made to the said trust/fund/society do qualify for deduction in computing the income of a person who makes the donation i.e in the hands of the donor.

Accordingly, the approval sought for is hereby accorded u/s 80G(5)(vi) of the IT Act, 1961 from the financial year 2012-13 onwards.

2. The approval shall be subject to all other provisions of the IT Act, 1961 as applicable.

a)The receipts issued to the donors should bear the number and the date of this order.

b)The Trust/Society/Institution shall submit the statement of income and expenditure, balance sheet and audit report in Form No.10B for the year ended 31-03-2013 and the subsequent year(s) within the time prescribed u/s 139(1) of the IT Act, before the Assistant Commissioner of IT/Deputy Commissioner of Income-tax having jurisdiction over the case, along with a Certificate signed by all the Trustees/Office bearers to the effect that the Trust/institution did not infringe the provisions of Sec.13(1)(c) of the IT Act from the date of inception

c)Amendments, if any, proposed to the constitution of the Trust/Society should be intimated to this office for approval.


d) The society seeking deduction shall fulfill the conditions mentioned in Sub-section 5 of Sec.80G of the IT Act, 1961.

3. The approval granted can be withdrawn at any time if it is found that the activities of the trust/society have violated or departed from the provisions of Sections 11,12, and 13 of the IT Act, 1961.

Sd/-
(K.AJAY KUMAR)
Commissioner of Income-tax
Vijayawada.

To
The President / Secretary, Hope for Humanity Organisation,
Door No.10-1/3, Prasadampadu, Vijayawada Rural Mandal.

Copy to : 1.ACIT Circle-1(1), Vijayawada.
2.Addl.Commissioner of Income-tax, Range-1, Vijayawada.


(K.RAJASEKHAR)
Income Tax Officer (H.Qrs.),
O/o.Commissioner of Income Tax,
Vijayawada.