



सत्यमेव जयते

भारत सरकार

# कार्यालय आयकर आयुक्त - I, पुणे

आयकर कार्यालय, पी.एम.टी. बिल्डींग, बी-विंग, पहली मंजिल,  
स्वार्गोट, शंकरशेट रोड, पुणे - ४११ ०३७.

GOVERNMENT OF INDIA

## OFFICE OF THE COMMISSIONER OF INCOME TAX - I, PUNE.

Income Tax Office. P.M.T. Bldg., B-Wing, First Floor, Swargate,  
Shankar Shet Road, Pune - 411 037.

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No.Pn/CIT-I/12A(a)/80G/66/2008-09 / 1047

दिनांक : 05/06/2008  
Date :

### **:- ORDER UNDER RULE 11AA :-**

Donations made to **Care India Medical Society**, will be eligible for the benefit of deduction u/s. 80G (5) (vi) of the Income-tax Act, 1961, in the hands of the donors subject to the limits and conditions prescribed therein.

2. The exemption granted to the above Society/Trust is valid from **01.04.2008 to 31.03.2011** subject to adherence of following :

1. Receipts issued to the donors should bear the Ref.No. and date of this order.
2. The return of income accompanied by Statement of Accounts and Income & Expenditure Account, Balance-sheet of the ibid. Trust/Society to be submitted to the concerned Assessing Officer as per the specified due date laid down in the Income - tax Act.
3. If further renewal is required an application in Form No.10G should be made to this office by the Trust/Society along with the statement of accounts for the last 3 years along with the copies of acknowledgments of returns of income, and Certificate u/s. 13(1)(c) of the I.T.Act, 1961, signed by the Trustees along with list of donors of amount of Rs.5000 /- & above for the last 3 years.



Sd/-

**(RAJ KUMAR)**

Commissioner of Income-tax - I, Pune.

Copy to :

1. The Trustees/President,  
Care India Medical Society.  
H-1/13, Salunke Vihar, Kondhwa,  
**Pune- 411 048.**
2. The Addl. CIT, Range- I, Pune.
3. The ITO, Ward 1(1), Pune.

(Smt. Rathi Unni)

Income Tax Officer(Tech-I),  
For Commissioner of Income Tax-I, Pune.

## **AUTHORITY FOR EXTENSION OF IT SANCTION U/S SEC. 80G**

Donations made to Care India Medical Society, will be eligible for the benefit of deduction u/s 80G (5) (vi) of the Income Tax Act, 1961 vide letter No. Pn / CIT-1/ 12A (a) /80G / 66/2008-09 / 1047 dated 05/06/2011. The exemption granted by the above letter is valid from 01/04/2008 to 31/03/2011 and according to CBDT Circular No. 7/2010 that the same exemption is valid until withdrawn.

The details of the circular can be referred on [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) and para 5 of the same circular is given below.

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5. As regards approvals granted upto 1-10-2009 under section 80G by the Commissioners of Income-tax/Directors of Income-tax, proviso to section 80G(5)(vi) clarified that any approval shall have effect for such assessment year or years not exceeding five assessment years as may be specified in the approval. The above proviso was deleted by the Finance (No. 2) Act, 2009. The intent behind the deletion of above proviso as explained in the explanatory memorandum to Finance (No. 2) Bill, 2009 was as under : "Further as per clause (vi) of sub-section (5) of section 80G of the Income-tax Act, 1961, the institutions or funds to which the donations are made have to be approved by the Commissioner of Income-tax in accordance with the rules prescribed in rule 11AA of the Income-tax Rules, 1962. The proviso to this clause provides that any approval granted under this clause shall have effect for such assessment year or years, not exceeding five assessment years, as may be specified in the approval.

Due to this limitation imposed on the validity of such approvals, the approved institutions or funds have to bear the hardship of getting their approvals renewed from time to time. This is unduly burdensome for the bona fide institutions or funds and also leads to wastage of time and resources of the tax administration in renewing such approvals in a routine manner.

Therefore, it is proposed to omit the proviso to clause (vi) of sub-section (5) of section 80G to provide that the approval once granted shall continue to be valid in perpetuity. Further, the Commissioner will also have the power of withdraw the approval if the Commissioner is satisfied that the activities of such institution or fund are not genuine or are not being carried out in accordance with the objects of the institution or fund. This amendment will take effect from 1st day of October, 2009. Accordingly, existing approvals expiring on or after 1st October, 2009 shall be deemed to have been extended in perpetuity unless specifically withdrawn."

It appears that some doubts still prevail about the period of validity of approval under section 80G subsequent to 1-10-2009, especially in view of the fact that no corresponding change has been made in Rule 11A(4). To remove any doubts in this regard, it is reiterated that any approval under section 80G (5) on or after 1-10-2009 would be a onetime approval which would be valid till it is withdrawn.

# FORM NO. 10AC

(See rule 17A/11AA/2C)

Order for provisional approval

1	PAN	AAATC0666Q
2	Name	CARE INDIA MEDICAL SOCIETY PUNE
2a	Address	
	Flat/Door/Building	4/22
	Name of premises/Building/Village	
	Road/Street/Post Office	VEER BHARAT SOCIETY
	Area/Locality	PUNE CITY
	Town/City/District	PUNE
	State	MAHARASHTRA
	Country	INDIA
	Pin Code/Zip Code	411002
3	Document Identification Number	AAATC0666QF2021401
4	Application Number	349184041070521
5	Provisional Approval Number	AAATC0666QF20214
6	Section/sub-section/clause/sub-clause/proviso in which provisional approval is being granted	12-Clause (iv) of first proviso to sub-section (5) of section 80G
7	Date of provisional approval	28-05-2021
8	Assessment year or years for which the trust or institution is provisionally approved	From 28-05-2021 to AY 2024-25
9	Order for provisional approval:	
	a. After considering the application of the applicant and the material available on record, the applicant is hereby granted provisional approval with effect from the assessment year mentioned at serial no 8 above subject to the conditions mentioned in row number 10.	
	b. The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961.	
	c. This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it is granted, if it is found that the applicant has obtained the provisional approval by fraud or misrepresentation of facts or it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.	
10	Conditions subject to which provisional approval is being granted	
	The provisional approval is granted subject to the following conditions:-	

<p>a. No change in the deed of the applicant trust/society/non profit company or any of its bye-laws shall be affected without the due procedure of law and the approval of the Competent Authority as per provisions of law and its intimation shall be given immediately to Office of the Jurisdictional Commissioner of Income Tax and to the Assessing Officer.</p>	
<p>b. Any change in the trustees or address of the applicant trust/society/non-profit company shall be intimated forthwith to Office of the Jurisdictional Commissioner of Income Tax and to the Assessing Officer.</p>	
<p>c. The applicant trust/society/non profit company shall maintain its accounts regularly and also get them audited as per the provisions of section 80G(5)(iv) read with section 12A(1)(b)/10(23C) of the Income Tax Act,1961.</p>	
<p>d. Certificate of donation shall be issued to the donor in form no 10BE, as per the provisions of rule 18AB.</p>	
<p>e. No cess or fee or any other consideration shall be received in violation of section 2(15) of the Income Tax Act, 1961.</p>	
<p>f. The trust/society/non profit company shall file the return of income of its trust/society/non profit company as per the provisions of section 139(1)/(4A)/(4C) of the Income Tax Act, 1961.</p>	
<p>g. The approval granted through this order shall apply to the donations received only if the applicant trust/society/non profit company, established in India for charitable purpose, fulfills the conditions laid down in section 80G(5) of the Income Tax Act, 1961 and the religious expenditure does not exceed the limit specified in section 80G(5B) of the said Act.</p>	
<p>h. If the applicant trust/ society/ non-profit company derives any income, being profits and gains of business, it shall maintain separate books of account in respect of such business as provided in section 80G(5)(i) of the Income Tax Act,1961. Further, any donation received by the applicant shall not be used, directly or indirectly, for the purposes of such business and a certificate shall be issued to every person making a donation to the effect that the applicant maintains separate books of account in respect of the business and the donation received by it will not be used, directly or indirectly, for the purpose of the business.</p>	
<p>i. The applicant shall comply with the provisions of the Income Tax Act, 1961 read with the Income Tax Rules, 1962.</p>	
<p>j. The approval and the Unique registration number has been instantly granted and if, at any point of time, it is noticed that form for approval has not been duly filled in by not providing, fully or partly, or by providing false or incorrect information or documents required to be provided under sub-rule (1) or (2) of rule 11AA or by not complying with the requirements of sub- rule (3) or (4) of the said rule, the approval and Unique Registration Number (URN), shall be cancelled and the approval and URN shall be deemed to have never been issued or granted.</p>	
<p>Name and Designation of the Approving Authority</p>	<p>Principal Commissioner of Income Tax/ Commissioner of Income Tax  (Digitally signed)</p>

# FORM NO. 10AC

(See rule 17A/11AA/2C)

Order for provisional registration

1	PAN	AAATC0666Q
2	Name	CARE INDIA MEDICAL SOCIETY PUNE
2a	Address	
	Flat/Door/Building	4/22
	Name of premises/Building/Village	
	Road/Street/Post Office	VEER BHARAT SOCIETY
	Area/Locality	PUNE CITY
	Town/City/District	PUNE
	State	MAHARASHTRA
	Country	INDIA
	Pin Code/Zip Code	411002
3	Document Identification Number	AAATC0666QE2020601
4	Application Number	231300311290121
5	Provisional Registration Number	AAATC0666QE20206
6	Section/sub-section/clause/sub-clause/proviso in which provisional registration is being granted	02-Sub clause (vi) of clause (ac) of sub-section (1) of section 12A
7	Date of provisional registration	27-05-2021
8	Assessment year or years for which the trust or institution is provisionally registered	From AY 2021-22 to AY 2023-24
9	Order for provisional registration:	
	a. After considering the application of the applicant and the material available on record, the applicant is hereby granted provisional registration with effect from the assessment year mentioned at serial no 8 above subject to the conditions mentioned in row number 10.	
	b. The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961.	
	c. This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it is granted, if it is found that the applicant has obtained the provisional registration by fraud or misrepresentation of facts or it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.	
10	Conditions subject to which provisional registration is being granted	
	The provisional registration is granted subject to the following conditions:-	

<p>a. As and when there is a move to amend or alter the objects/rules and regulations of the applicant, prior approval of the Commissioner of Income Tax shall be sought along with the draft of the amended deed and no such amendment shall be effected until and unless the approval is accorded.</p>
<p>b. In the event of dissolution, surplus and assets shall be given to an organization, which has similar objects and no part of the same will go directly or indirectly to anybody specified in section 13(3) of the Income Tax Act, 1961.</p>
<p>c. In case the trust/institution is converted into any form, merged into any other entity or dissolved in any previous year in terms of provisions of section 115TD, the applicant shall be liable to pay tax and interest in respect of accreted income within specified time as per provisions of section 115TD to 115TF of the Income Tax Act, 1961 unless the application for fresh registration under section 12AB for the said previous year is granted by the Commissioner.</p>
<p>d. The Trust/ Institution should quote the PAN in all its communications with the Department.</p>
<p>e. The registration u/s 12AB of the Income Tax Act, 1961 does not automatically confer any right on the donors to claim deduction u/s 80G.</p>
<p>f. Order u/s 12AB read with section 12A does not confer any right of exemption upon the applicant u/s 11 and 12 of Income Tax Act, 1961. Such exemption from taxation will be available only after the Assessing Officer is satisfied about the genuineness of the activities promised or claimed to be carried on in each Financial Year relevant to the Assessment Year and all the provisions of law acted upon. This will be further subject to provisions of section 2(15) of the Income Tax Act, 1961.</p>
<p>g. No change in terms of Trust Deed/ Memorandum of Association shall be effected without due procedure of law and its intimation shall be given immediately to Office of the Jurisdictional Commissioner of Income Tax. The registering authority reserves the right to consider whether any such alteration in objects would be consistent with the definition of "charitable purpose" under the Act and in conformity with the requirement of continuity of registration.</p>
<p>h. The Trust/ Society/ Non Profit Company shall maintain accounts regularly and shall get these accounts audited in accordance with the provisions of the section 12A(1)(b) of the Income Tax Act, 1961. Separate accounts in respect of each activity as specified in Trust Deed/ Memorandum of Association shall be maintained. A copy of such account shall be submitted to the Assessing Officer. A public notice of the activities carried on/ to be carried on and the target group(s) (intended beneficiaries) shall be duly displayed at the Registered/ Designated Office of the Organisation.</p>
<p>i. The Trust/ Institution shall furnish a return of income every year within the time limit prescribed under the Income Tax Act, 1961.</p>
<p>j. Separate accounts in respect of profits and gains of business incidental to attainment of objects shall be maintained in compliance to section 11(4A) of Income Tax Act, 1961.</p>
<p>k. The registered office or the principal place of activity of the applicant should not be transferred outside the jurisdiction of Jurisdictional Commissioner of Income Tax except with the prior approval.</p>
<p>l. No asset shall be transferred without the knowledge of Jurisdictional Commissioner of Income Tax to anyone, including to any Trust/ Society/ Non Profit Company etc.</p>
<p>m. The registration so granted is liable to be cancelled at any point of time if the registering authority is satisfied that activities of the Trust/ Institution/ Non Profit Company are not genuine or are not being carried out in accordance with the objects of the Trust/ Institution/ Non Profit Company.</p>
<p>n. If it is found later on that the registration has been obtained fraudulently by misrepresentation or suppression of any fact, the registration so granted is liable to be cancelled as per the provision u/s section 12AB(4) of the Act.</p>

<p>o. This certificate cannot be used as a basis for claiming non-deduction of tax at source in respect of investments etc. relating to the Trust/ Institution.</p>	
<p>p. All the Public Money so received including for Corpus or any contribution shall be routed through a Bank Account whose number shall be communicated to Office of the Jurisdictional Commissioner of Income Tax.</p>	
<p>q. The applicant shall comply with the provisions of the Income Tax Act, 1961 read with the Income Tax Rules, 1962.</p>	
<p>r. The registration and the Unique registration number has been instantly granted and if, at any point of time, it is noticed that form for registration has not been duly filled in by not providing, fully or partly, or by providing false or incorrect information or documents required to be provided under sub-rule (1) or (2) of rule 17A or by not complying with the requirements of sub- rule (3) or (4) of the said rule, the registration and Unique Registration Number (URN), shall be cancelled and the registration and URN shall be deemed to have never been granted or issued.</p>	
<p>Name and Designation of the Registration Granting Authority</p>	<p>Principal Commissioner of Income Tax/ Commissioner of Income Tax  (Digitally signed)</p>



Signature Not Verified  
Digitally signed by DS DIT (CPC)  
1  
Date: 2021.05.27 18:13:00 IST