

PROCEEDINGS OF THE COMMISSIONER OF INCOME TAX(EXEMPTIONS)
HYDERABAD

Sri C.R.PATI,I.R.S.,
Commissioner of Income Tax(Exemptions)
Camp Office at Bhubaneswar

F.No.CIT(E)/Hyd/127(12)/12A&80G/2014-15

Dated: 25.06.2015

Sub: Granting of approval to an Institution or a fund referred to u/s.80G(2) & (5) of the I.T.Act,1961 – Reg.

Ref: Application in Form No.10G filed by Kalinga Eye Hospital Trust, At:Dakhinkali Road, Po/Dist:Dhenkanal-759001 (PAN: AACAK3168Q) on 05.12.2014

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

The application filed by the above institution, which has been granted registration u/s.12AA of the Income Tax Act,1961, vide F.No.CIT(E)/Hyd/127(12)/12A&80G/2014-15, dated.25.06.2015, in Form No.10G on 05.12.2014, has been examined by me, and I am satisfied that:

- i) This is a fund/institution as mentioned in clause (iv) of sub-section 2 of Sec.80G of the I.T.Act,1961;
- ii) The donations made to the said institution/fund/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 granted u/s.80G(5)(vi) of the Income Tax Act,1961.

2. The approval shall have effect from 25.06.2015 onwards subject to all other provisions of the I.T Act,1961 as applicable and the following conditions:-

- i) This approval shall be valid in perpetuity, unless specifically withdrawn.
- ii) Every receipt issued to a donor shall bear the Unique Registration Number (URN) and date of this order.
- iii) The institution shall submit the statement of income and expenditure and other financial statements for the year ending 31.03.2014 and subsequent year(s) within the prescribed time before the prescribed authority.
- iv) The institution shall maintain the books of account regularly and also get them audited as required under clause (b) of subsection (1) of section 12A of the I.T.Act.
- v) The institution shall file the Return of Income regularly as stipulated under section 139(1) read with section 139(4A).
- vi) The institution shall maintain separate books of account in respect of business activity as stipulated in the proviso to clause (i) of sub-section (5) of section 80G. The donations received should not be used directly or indirectly for the purpose of business.
- vii) No Expenditure should be incurred which is of religious nature in any previous year in excess of five percent of its Total Income of that previous year.
- viii) No deduction under Section 80G shall be allowed in respect of any donation unless such donation is of a sum of money.

3. The institution shall fulfil the conditions specified in sub-section (5) of section 80G of I.T.Act,1961.

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(C.R.PATI)

Commissioner of Income Tax(Exemptions)
Hyderabad
Camp Office at Bhubaneswar

Copy to:-

1. Kalinga Eye Hospital Trust, At:Dakhinkali Road, Po/Dist:Dhenkanal-759001
2. The Jt.Commissioner of Income Tax(Exemptions), Bhubaneswar.
3. The ITO(Exemptions) Ward, Bhubaneswar.



At

(C.R.PATI)

Commissioner of Income Tax(Exemptions)
Hyderabad
Camp Office at Bhubaneswar

श्री. आर. पति./ C.R. Pati
आयकर आयुक्त (छूट)

Commissioner of Income Tax (Exemptions)
हैदराबाद/ Hyderabad