

**PROCEEDINGS OF THE DIRECTOR OF INCOME TAX (EXEMPTIONS) : HYDERABAD**

**K.K.TRIPATHY, I.R.S.,**  
Director of Income Tax (Exemptions)

**F.No. DIT (E)/HYD/80G/54(11)/10-11**

**Dated: 27.04.2011**

SUB: Granting of an approval or for continuance thereof to an Institution or a fund (referred to u/s. 80G(2) & (5) of the I.T .Act, 1961) – Reg.  
REF: The application in Form No.10G filed by **Nirmaan Organization, H.No.1-60/30/12, First Floor, Anjaiah Nagar, Gachibowli, Hyderabad.**

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**APPROVAL 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 22.11.2010 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 I.T. 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 I.T.Act, 1961.

2. The approval shall have effect from **01.04.2010 onwards** subject to all other provisions of the I.T. Act, 1961 as applicable and the following conditions:-

- i) The receipts issued to the donors should bear the number and the date of this order and the period of validity.
- ii) The fund or institution shall submit the statement of income and expenditure and other financial statements for the year ended on 31.03.2009 and subsequent year(s) within the prescribed time before the prescribed authority.
- iii) The fund or 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.
- iv) The fund or institution shall file the Return of Income regularly as stipulated under Section 139(1) read with section 139(4A).
- v) No change in the Deed of the Trust/Society/Association/Company shall be effected without due procedure of law i.e. by the order of the jurisdictional High Court and its intimation shall be given immediately to this Office.
- vi) The fund or 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 a religious nature in any previous year in excess of five percent of its Total Income of that previous year.
- viii) Charitable purpose does not include any purpose the whole or substantially the whole of which is of a religious nature.
- ix) No deduction under Section 80G shall be allowed in respect of any donation unless such donation is of a sum of money.
- x) The fund or institution shall not violate the provisions of Section 13.

The fund or institution seeking exemption shall fulfil the conditions specified in Sub-Section (5) of Section 80G of I.T.Act, 1961.

  
**(K.K.TRIPATHY)**  
Director of Income Tax (Exemptions)  
Hyderabad.

Copy to :

1. Nirmaan Organization,  
H.No.1-60/30/12, First Floor, Anjaiah Nagar,  
Gachibowli, Hyderabad.
2. Copy to the DDIT (E)- , Hyderabad.

