



OFFICE OF THE  
DIRECTOR OF INCOME TAX (E)  
3<sup>RD</sup> FLOOR, AAYAKAR BHAWAN  
DISTT. CENTRE LAXMI NAGAR,  
DELHI - 110092.

No. DIT(E) 2007-2008/ G-655/879/ 113

DATED: 20-08-07

NAME & ADDRESS OF THE APPLICANT :

GOONJ  
J-93, SARITA VIHAR, NEW DELHI

SUB : ORDER UNDER SECTION 80G (5)(vi) OF THE INCOME TAX ACT, 1961

On verification of the facts stated before me/hearing before me, I have come to the conclusion that this organization satisfies the conditions u/s 80G of the Income Tax act, 1961. The Institution/Fund is granted approval subject to the following conditions:-

1. The Donne Institutions shall forfeit this benefit provided under the law, if any of the conditions stated herein is not complied with/abused/whittled down or in any way violated.
2. This exemption is valid for the period to 01/04/2007 to 31/03/2010 and subject to the following conditions.

CONDITIONS :-

- i) You shall maintain your accounts regularly and also get them audited to comply with sec. 80G(5)(iv) read with section 12A(b) and 12A(c) and submit the same before the assessing officer by the due date as per section 139(1) of the Income Tax Act 1961.
- ii) Every receipt issued to donor shall bear the number and date of this order and shall state the date upto which this certificate is valid (from 01/04/2007 to 31/03/2010).
- iii) No change in the deed of the trust/association shall be affected without the due date procedure of law, i.e. by the order of the jurisdictional High Court and its intimation shall be given immediately to this office.
- iv) The approval to the institution/fund shall apply to the donations received only if the fund/institution, established in India for charitable purpose, fulfills the conditions as laid down in section 80G (I), (II), (III), (IV) & (V) of the Income Tax Act 1961.
- v) This office and the assessing officer shall also be informed about the managing trustees of the Trust/Society/Non Profit Company and the places where the activities of the Trust/Institution are undertaken/likely to be undertaken to satisfy the claimed objects.

You are requested to file the return of income of your fund/institution as per section 139(1)(4A)/(4C) of the Income Tax Act, 1961.

( S.K. SINGH )  
Director of Income Tax  
(Exemptions), New Delhi

Copy to:

The Applicant as above  
The Assessing Officer

( S.K. DEWAN )  
Income Tax Officer (E) (Hqrs.)  
For Director of Income Tax,  
New Delhi.

Conte.

Automatic Renewals for 80G - No Renewals Required For 80G Certificate

Section 80G of the income Tax Act provides for deduction to donors in respect of donation made to certain funds and institutions established for charitable purpose.

Earlier as per section 80G (5) (vi) approval under section 80G had effect for such assessment year or years, not exceeding five assessment years, as may be specified in the approval.

The Finance (No.2) Act, 2009 omitted clause (vi) of section 80G (5) with effect from 1-10-2009. According to the Memorandum explaining the provisions of the Finance (No.2) Bill, 2009, clause (vi) of section 80G (5) is omitted to reduce the undue hardship caused to bona fide institutions and funds and also to eliminate wastage of time and resources of the tax administration in renewing approvals from time to time.

The effects of this amendment are:

- 1) Approvals once granted shall continue to be valid in perpetuity. Therefore all the approvals granted after 1-10-2009 shall be valid for all time to come unless withdrawn.
- 2) Existing approvals expiring after 1-10-2009 need not be renewed and shall be deemed to be continued in perpetuity, unless specifically withdrawn.
- 3) Approvals expiring before 1-10-2009 will have to be renewed once and after such renewal these shall be valid for perpetuity, unless specifically withdrawn.



Attested

No. DIT (E) 2002-2003 / G-655/02/153

Office of the  
Director of Income Tax (E),  
7th Floor, Mayur Bhawan,  
New Delhi.

Dated this 4/16/2002

Name & Address of the Applicant  
GOONJ  
J-93, Sarita Vihar, New Delhi

Sub: ORDER OF REGISTRATION U/S 12A, READ WITH SECTION 12AA(1)(b) OF  
THE INCOME TAX ACT, 1961

1. An application in Form No. 10A seeking Registration u/s 12A was filed on 1-2-2002
2. There was a delay of One year Eleven month 13 days in filing the application which is not condoned after considering the petition of the Applicant.
3. The 18-2-1999 Non Profit Company was constituted by Deed of Trust / Memorandum of Association dated 4. The Object of the Trust / Association / Society / Non Profit Company are indicated in Para No. 4 of the Trust Deed / Memorandum of Association.
4. It has been stated by the Trust / Manager as well as in communicating letter dated 1-4-2001 that the Main Objects of the Trust shall be to carry on the following activities:
5. On enquiry conducted by this office / through Inspector to look into the genuineness of the activities carried on by the Trust / Society / Non Profit Company and its physical existence, it has been reported that the office of the society is located at 1-4-2001 and has the following infrastructure to carry on the activities:
6. The Deed does not contain any Non-Charitable object which could be held contrary to the decision of Supreme Court in Yograj Trust 103 ITR 777. After perusing the Memorandum / Trust Deed and the activities actually carried on by the Trust / Promised now made before me, I am satisfied that the conditions laid down u/s 12A / 12AA are satisfied and so the activities of the Trust can be held to be genuine and that it is carrying out charitable activities. Registration u/s 12A read with Section 12AA(1)(b) is accordingly hereby granted with effect from 1-4-2001 subject to satisfaction of the following conditions:

Conditions

- i) Order u/s 12A(a) read with Section 12AA(1)(b) does not conform any right of exemption upon the Applicant u/s 11, 12 and / or 13 of the Income Tax Act, 1961. This 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 in each Financial Year relevant to the Assessment Year and all the provisions of Law abating thereupon.
- ii) The Trust / Society / Non Profit Company shall comply with the provisions of Section 139A(1)(ii) and (iii) of the Act within one Month of the date of this order to obtain a Permanent Account Number and shall communicate the PAN to this office.
- iii) The Trust / Society / Non Profit Company shall maintain Accounts regularly and shall get these audited in accordance with the provisions of Section 12A(b) of the Income Tax Act, 1961. Separate accounts in respect of each activity as specified in Memorandum 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 prominently displayed at the Registered / Designated Office of the Organisation.
- iv) Separate accounts in respect of Corpus Donations shall be maintained in compliance to Section 44AA of the Income Tax Act, 1961.
- v) All the Public Money so received including for Corpus or contribution shall be routed through a Bank Account and such Bank Account Number shall be communicated to this office.
- vi) No change in the Trust Deed / Memorandum of Association shall be effected without the approval of the jurisdictional High Court / Appropriate Authority Keeping in view of the decision of the Supreme Court in the case of Andhra Chamber of Commerce, it shall continue to serve the main object (of the Trust in future faithfully without any change).
- vii) No asset shall be transferred without the knowledge of the undersigned in anyone, including any Trust / Society / Non Profit Company etc.
- viii) If later on it is found that the registration has been obtained fraudulently / Misrepresentation or suppression of any fact, the Registration so granted is liable to be cancelled.
7. This order is hereby passed u/s 12A read with Section 12AA of the Income Tax Act, 1961 and entered at Serial No. 153 of the Register maintained in this office.

SD  
**(D.P. SHARMA)**  
Director of Income Tax  
(Exemption)  
New Delhi

आयकर निदेशक (क.)  
7वीं मंजिल, मयूर भवन  
नई दिल्ली

- Copy to:
1. The Applicant as above.
  2. The Assessing Officer T. C. I. - III.
  3. The Income Tax Officer (E).

Shr  
**(BAKISHISH SINGH)**  
Income Tax Officer (Exemptions) (Hqs.)  
for Director of Income Tax (Exemp.)

Income Tax Officer (E)  
(HQ) 7th Floor,  
Mayur Bhawan New Delhi



*Accepted*  
*[Signature]*