

सत्यमेव जयते

F.No.NC-270 / ³¹266/ 2005

भारत सरकार
वित्त मन्त्रालय
राजस्व विभाग
सामाजिक और आर्थिक कल्याण की
अभिवृद्धि के लिये राष्ट्रीय समिति
Government of India
Ministry of Finance
Department of Revenue
National Committee for Promotion
of Social and Economics Welfare

New Delhi, dated the 5th June, 2008

To,

The Trustee,
Iskcon Food Relief foundation,
Hare Krishna Land, Juhu,
Mumbai 400 049.

Sub:- Request for Amendment of Notification S.O.No.708(E) dated 25.05.2005

Sir,

Please refer to your letter on the above captioned subject. Find enclosed herewith a copy of the Notification S.O.No. 1312(E) dated 4th June, 2008 amending Notification S.O.No.708(E) dated 25.05.2005.

2. The approval is subject to the following conditions:-

- (xvii) Out of total beneficiaries of the project, at least 50% beneficiaries must belong to economically weaker sections of the society whose income is below Rs. 18000 per annum and they should be provided freeship. However, this shall not apply to cases, where the services or facilities are to be provided free of cost completely to all the beneficiaries.
- (ii) A complete record of such beneficiaries is maintained including their names and addresses, the nature of services provided and the fee charged, if any. The record should be open for verification at any given time
- (iii) Violation of conditions may entail taxation of the entire amount of donation in the hands of the institution.

- (iv) A complete record of projects undertaken, its location, specific activities done, amount spent on each activity and the assets, if any, created should be maintained for verification, if necessary.
- (xxxvii) The institution would file a report from a Chartered Accountant alongwith the return of income of each assessment year certifying that the existing records of the Institution adequately demonstrate that 50% of total beneficiaries came from the economically weaker sections of the society and that full benefits were rendered to them free of cost.
- (xxxviii) The trust should display public notices at prominent places indicating the extent of services to be provided alongwith the free or concessional benefits and the facilities, which are reserved for people belonging to weaker sections of the society who will not be charged any fee. The address and contact numbers of the office of National Committee (being the approving authority) must also be displayed.
3. In term of Rule 11K(iv) of the Income Tax Rules, 1962, the organization is required to maintain a separate account for each approved project. In addition to inspection by the Income Tax Department, the accounts shall be open for inspection of the National Committee or any official deputed by the Committee for this purpose.
4. It may be ensured that Annual Status Reports are duly submitted in respect of the approved project indicating the amount of donations collected/received under Section 35AC of the Income Tax Act, 1961; the amount spent and the extent of work carried out, duly certified by a senior executive of the organisation/Institution alongwith photographs relating thereto, if any, in the prescribed Form 58D. The status reports should be sent in the prescribed format only. Additional comments, if any, may be sent separately, but in no case, shall any annual report or performance report be accepted as a substitute for the prescribed status report in form 58D. These reports have to be prepared and submitted as on 31st March of every year alongwith a statement of accounts, and addressed to the Secretary (National Committee) so as to reach the Secretariat of the National Committee by 31st May of every year.
5. While receiving the donations u/s 35AC of the I.T. Act, 1961 for the notified project, it may be ensured that receipts are issued in the form 58-A/58-B. These certificates are required to be issued in terms of Income Tax Rule 110 and specimen of these forms are available in the Income Tax Rule, 1962.
6. On completion of the project or scheme, a final report has also to be submitted alongwith a certificate from the Local Administration/ Gram Panchayat in all such cases where assets created were to be handed over to such authorities.

7. Failure to conform to these terms and conditions may result in the withdrawal of the approval of the project or scheme and will also be taken note of while considering any other project or scheme submitted by an Association/Institution/Organisation. The withdrawal of approval may entail taxation of the entire amount of donation in the hands of the organisation.

8. Receipt of this letter may please be acknowledged.

Yours faithfully,

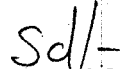


(Radha Krishan)

Section Officer (National Committee)

Copy to :-

CCIT (MUMBAI) with a copy of the notification with a request to forward the same to the CIT concerned.



(Radha Krishan)

Section Officer (National Committee)

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II,
SECTION 3, SUB-SECTION (ii)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

NOTIFICATION

New Delhi, dated the 4th June, 2008

S.O. 1312 (E).- Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O.708(E) dated the 25th May, 2005, issued under clause (b) of the Explanation to section 35AC of the Income-tax Act, 1961 (43 of 1961), the Central Government had notified at serial number 17, "Providing mid-day meal to 50,000 school-students in Delhi" by Iskcon Food Relief Foundation, Hare Krishna Land, Juhu, Mumbai - 400049, as an eligible project or scheme for a period of three years beginning with financial year 2005-2006;

And whereas the said project or scheme is likely to extend beyond three years;

And, whereas, the National Committee for the Promotion of Social and Economic Welfare, being satisfied that the said project or scheme is being executed properly, made a further recommendation under sub-rule (5) of rule 11M of the Income-tax Rules, 1962 for extending the said project or scheme for a further period of three years and amending the project cost from Rs.3.64 crore to Rs.10.7311 crore;

Now, therefore, the Central Government, in exercise of the powers conferred by sub-section (1) read with clause (b) of the Explanation to section 35AC, of the Income-tax Act, 1961 (43 of 1961),-

- (a) hereby notifies the scheme or project "Providing mid-day meal to 50,000 school-students in Delhi", being carried out by Iskcon Food Relief Foundation, Hare Krishna Land, Juhu, Mumbai - 400049 for a period of three more years beginning with financial year 2008-2009; and
- (b) further amends the said notification number S.O.708(E) dated the 25th May, 2005, to the following effect, namely:-

In the said notification, in the Table against serial number 17, in column (4), relating to maximum cost for which allowed, for the letters, figures and word "Rs.3.64 crore" the letters, figures and word "Rs.10.7311 crore" shall be substituted.

[No. 21 / 2008 / F.No. NC-274/08/2008


J.P. Chandrakar
Director (National Committee

भारत के राजपत्र असाधारण भाग II, खण्ड-3 उपखण्ड (ii) में प्रकाशनार्थ

भारत सरकार
वित्त मंत्रालय
(राजस्व विभाग)
अधिसूचना

नई दिल्ली, दिनांक 4 जून, 2008

सां0आ0 1312(अ0) जबकि आयकर अधिनियम, 1961 (1961 का 43) की धारा 35 क ग के स्पष्टीकरण के खण्ड (ख) के साथ पठित उप-धारा (1) के अंतर्गत जारी की गई भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की दिनांक 25 मई, 2005 की अधिसूचना सं0 सां0 आ0 708 (अ0) द्वारा केन्द्रीय सरकार ने इस्कॉन फुड रिलीफ फाउन्डेशन, हरे कृष्ण लैंड, जूहु, मुम्बई-400049 द्वारा “ दिल्ली के विद्यालयों के विद्यार्थियों के लिए मध्याह्न भोजन उपलब्ध कराने” की परियोजना को कर निर्धारण वर्ष 2005-2006 से आरंभ होने वाले निर्धारण वर्ष से तीन वर्षों की अवधि के लिए एक पात्र परियोजना अथवा स्कीम के रूप में क्रम सं0 17 पर विनिर्दिष्ट किया था ;

और जबकि उक्त परियोजना या स्कीम के तीन वर्षों से अधिक समय तक चलने की संभावना है; और जबकि सामाजिक और आर्थिक कल्याण की अभिवृद्धि के लिए राष्ट्रीय समिति का यह समाधान हो जाने पर कि उक्त परियोजना अथवा स्कीम उपयुक्त रूप से निष्पादित की जा रही है, इस समिति ने आयकर नियमावली, 1962 के नियम 11 ड के उप-नियम (5) के अन्तर्गत उक्त परियोजना अथवा स्कीम को अगले तीन वर्षों की आगे की अवधि के लिए विनिर्दिष्ट करने तथा परियोजना लागत को 3.64 करोड़ रूपए से 10.7311 करोड़ रूपए तक संशोधित करने की सिफारिश की है;

इसलिए अब केन्द्रीय सरकार आयकर अधिनियम, 1961 (1961 का 43) की धारा 35 क ग के स्पष्टीकरण के खण्ड (ख) के साथ पठित उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए

(क) इस्कॉन फुड रिलीफ फाउन्डेशन, हरे कृष्ण लैंड, जूहु, मुम्बई-400049 द्वारा “ दिल्ली के विद्यालयों के विद्यार्थियों के लिए मध्याह्न भोजन उपलब्ध कराने” की चलाई जा रही परियोजना को वित्तीय वर्ष 2008-2009 से प्रारंभ होने वाले वर्ष से आगे तीन वर्षों की अवधि के लिए एक पात्र परियोजना अथवा स्कीम के रूप में विनिर्दिष्ट करती है, और

(ख) दिनांक 25 मई, 2005 की अधिसूचना सं0सां0आ0 708(अ0) में निम्नलिखित प्रभाव से संशोधन करती है, नामतः-

उक्त अधिसूचना की सारणी के क्रम सं0 17 के सामने, धारा 35 क ग के अंतर्गत कटौती के रूप में अनुज्ञात की जाने वाली लागत की अधिकतम राशि संबंधी कालम (4) में “3.64 करोड़ रूपए ” के अक्षरों, अंकों और शब्दों के स्थान पर “ 10.7311 करोड़ रूपए ” अक्षर, अंक तथा शब्द प्रतिस्थापित किए जाएंगे ।

(सं0 21/2008/फा0 सं0 एन0 सी0-274/08/2008)

जे. पी. चन्द्राकर
जे0पी0 चन्द्राकर

निदेशक (राष्ट्रीय समिति)