



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

No. DIT(E)/2012-2013/A-1063/1475

DATED: 7/11/2012

NAME & ADDRESS OF THE APPLICANT:

**Akhil Bhartiya Gramin Utthan Samiti**  
**G-120A, Raj Nagar, Part-III,**  
**Palam Colony, New Delhi**  
**Society**

Status:

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

The applicant has made an application on 24/11/2010 seeking renewal of exemption u/s 80G of the Income Tax Act, 1961. Subsequently, the application was rejected by this office order dated 23/05/2011. In appeal, the Hon'ble ITAT-A-Bench vide ITA No.3441/Del/2011 set aside the impugned orders and remitted back the issue to the file of the DIT(E) for re-adjudication. The institution/Fund is granted approval subject to the following conditions:-

1. The Donee institution 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 This exemption is valid for the period A.Y. 2010-2011 ONWARDS TILL IT IS RESCINDED subject to the following conditions.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of this order and shall state the date up to which this certificate is valid from A.Y. 2010-2011 ONWARDS TILL IT IS RESCINDED.
- iii) No change in the deed of the trust/association shall be affected without the due procedure of Law 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 Manager of your 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.
- vi) You shall file the return of income of your fund/institution as per section 139(1)/(4A)/(4C) of the Income Tax Act, 1961.
- vii) No fee or any other consideration shall be received which comes under the proviso to section 2(15) of the Income Tax Act.

**DIRECTOR OF INCOME TAX** (S.K. Chowdhari)  
**(Exemptions) Aayakar Bhawan** Director of Income Tax (Exemptions),  
**Distt. Centre, Laxmi Nagar,** Delhi  
**Delhi-110092**

**Copy to**

1. The applicant as above.
2. The Assessing Officer.



(S.N. Gaba)  
Income Tax Officer (E) (Hqrs.) Delhi

Income Tax Officer (E) (Hq)  
Aayakar Bhawan, 11<sup>th</sup> Floor,  
Distt. Centre, Laxmi Nagar,  
Delhi-110092