

भारत सरकार वित्त मंत्रालय 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 Economic Welfare
Room No. 17. Church Road Hutments,
North Block, New Delhi-110001

F.No.V.27011/29/2015 -SO(NAT.COM) New Delhi, the 16th March, 2016

To.

Manafing Trustee
Divya Prem Sewa Mission Trust
Sewa Kinj, Chandighat,
Kankhal, Haridwar
Uttarakhand-249408

Subject: Notification under Section 35AC of the Income Tax Act, 1961 as recommended by the National Committee for Promotion of Social and Economic Welfare – regarding.

Sir.

I am directed to refer to your letter on the above mentioned subject and to say that on the basis of recommendations of the National Committee for Promotion of Social and Economic Welfare (Department of Revenue), New Delhi, it has been decided to approve your Association/Institution and the project as notified under Notification No. S.O. 1103(E) dated 15th March, 2016, a copy of which is enclosed for your ready reference.

- 2. The approval is subject to the following conditions:-
- (i) 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 free ship. 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.