

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/64(04)/10-11

Dated: 07.09.2010

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 **Sphoorthi Foundation, 10-484, E-C Nagar, HCL Post, Hyderabad- 500 051.**

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 **12.03.2010** has been examined and I am satisfied that:

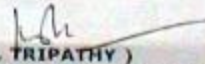
- (i) This is a fund/trust as mentioned in clause (iv) of sub-section 2 of Sec.80G of the I.T. Act, 1961;
- (ii) The donations made to the said trust/fund/society do qualify for deduction in computing the income of a person who makes the donation i.e. in the hands of the donor.

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** 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. Sphoorthi Foundation,
10-484, E-C Nagar, HCL Post, Hyderabad- 500 051.

2. Copy to the DDIT(E)- , Hyderabad.



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

J.K. HOTA, I.R.S.,
Director of Income Tax (Exemptions)

F.No.DIT (E)/HYD/12A/69(09)/08-09

Dated 15.01.2009

Sub: Registration u/s. 12AA of the I.T. Act, 1961 in the case of-- Grant of -- Orders -- Issue of --
Reg.

Ref: Application in Form No.10A filed on 23.09.2008 by the said Trust/Assn./Instr.

ORDER U/S.12AA(1)(b)(i) OF THE INCOME TAX ACT, 1961

As constituted by the Trust Deed/Memorandum or Articles of Association dated 04.10.2005, the Trust/Institution has filed an application in Form No.10A for Registration u/s.12A (a) of the I.T. Act on 23.09.2008. The reasons for delay in filing the application could not be explained.

2. Accordingly, the said trust is hereby registered in the register meant for applications in Form No.10A vide F.No. DIT (E)/HYD/12A/69(09)/08-09. This registration is granted with effect from F.Y. 2008-09.
3. This registration is subject to the fulfilment of the conditions laid down u/s.12A (a) of the I.T. Act, 1961.
4. The registration does not ipso facto exempt the income unless the provisions of Sections 11 and 12 of the I.T. Act, 1961 are adhered to.
5. This registration may be cancelled in terms of the provisions of Section 12AA(3) if at any stage it is found that the activities of the applicant trust/institution are not genuine or are not being carried out in accordance with the objects of the trust/institution.
6. The applicant shall comply with the provisions of Section 139(4A).

J.K. Hota
(J.K. HOTA)
Director of Income Tax (Exemptions)
Hyderabad

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Rajul