

PROCEEDINGS OF THE COMMISSIONER OF INCOME TAX (EXEMPTIONS)  
HYDERABAD

22

Dr. S.V.S.S. PRASAD, I.R.S.,  
Commissioner of Income Tax (Exemptions)

F.No. CIT(E)/Hyd/148(11)/12A&80G/2016-17

Dated: 22.05.2017

Sub: Registration u/s.12AA of the I.T. Act, 1961 in the case of  
**VOLUNTARY ASSOCIATION FOR RURAL DEVELOPMENT**  
(PAN:AAAAY3536H), At- Prafulla Nagar, Ward No.-12, Post-  
Baripada, Dist.Mayurbhanj-757001, Odisha - Reg.

Ref: Application in Form No.10A filed on 08.11.2016.

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

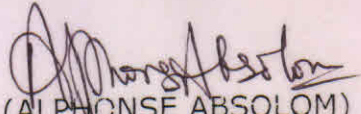
1. As constituted by the Memorandum of Association (MoA) registered on 31.12.1998, the above society has filed an application in Form No.10A for Registration u/s. 12A(1)(aa) of the Income Tax Act, 1961 on 08.11.2016.
2. Accordingly, the said society is hereby registered and assigned URN: AAAAY3536H/07/16-17/S-30 in the register maintained in this office. This registration is granted with effect from 08.11.2016.
3. The registration does not ipso facto exempt the income unless the provisions of Sections 11, 12 and 13 of the I.T. Act, 1961 are adhered to.
4. The applicant shall comply with the provisions of Section 139(4A).
5. No amendment in the MoA /Trust Deed shall be effected without the prior approval of the Commissioner of Income Tax (Exemptions), Hyderabad.
6. This society is henceforth assessable by the Income Tax Officer (Exemptions), Cuttack.
7. In terms Section 12AA(3), if the activities of the society are found to be not genuine or not being carried out in accordance with the objects of the society, the registration granted vide this order shall be liable for cancellation.



Sd/-  
(Dr. S.V.S.S PRASAD)  
Commissioner of Income Tax (Exemptions)  
Hyderabad

Copy to:

1. **VOLUNTARY ASSOCIATION FOR RURAL DEVELOPMENT**  
At- Prafulla Nagar,  
Ward No.-12, Post- Baripada,  
Dist.Mayurbhanj-757001, Odisha.
2. The Addl.CIT (Exemptions), Bhubaneswar.
3. The ITO (Exemptions), Cuttack.

  
(ALPHONSE ABSOLOM)  
Income Tax Officer (I.T.O.) (Exemp.)  
O/o CIT(E), Hyderabad.

PROCEEDINGS OF THE COMMISSIONER OF INCOME TAX (EXEMPTIONS)  
HYDERABAD

Dr. S.V.S.S. PRASAD, I.R.S.  
Commissioner of Income Tax (Exemptions)

F.No. CIT(E)/Hyd/148(11)/12A&80G/2016-17

Dated: 22.05.2017

Sub.: Granting of approval to an Institution or a fund (referred to u/s. 80G(2) & (5) of the I.T .Act, 1961) – Reg.

Ref.: Application in Form No.10G filed by **VOLUNTARY ASSOCIATION FOR RURAL DEVELOPMENT** (PAN:AAAAY3536H), At- Prafulla Nagar, Ward No.-12, Post- Baripada, Dist.Mayurbhanj-757001, Odisha on 08.11.2016.

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**APPROVAL U/S .80G(5)(vi) OF THE INCOME TAX ACT, 1961:**

The application filed by the above society, which has been granted registration u/s.12AA(1)(b)(i) of the Income Tax Act, 1961, vide order in F.No. CIT(E)/Hyd/148(11)/12A&80G/2016-17, dated 22.05.2017, in Form No.10G on 08.11.2016, seeking approval u/s.80G(5) of the Act, has been examined and I am satisfied that

- (i) This is a fund/institution 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 institution/fund/ 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 granted u/s 80G(5)(vi) of the Income Tax Act, 1961.

2. The approval shall have effect from **08.11.2016 onwards**, subject to all other provisions of the I.T. Act, 1961 as applicable and the following conditions:-

- i) This approval shall be valid in perpetuity, unless specifically withdrawn.
- ii) Every receipt issued to a donor shall bear the number and the date of this order.

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- iii) The institution shall submit the statement of income and expenditure and other financial statements for the year ending 31.03.2017 and subsequent year(s) within the prescribed time before the prescribed authority.
- iv) The 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.
- v) The institution shall file the Return of Income regularly as stipulated under section 139(1) read with section 139(4A).
- vi) The institution shall maintain separate books of account in respect of business activity as stipulated in the proviso to clause (i) of subsection (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 of religious nature in any previous year in excess of five percent of its Total Income of that previous year.
- viii) No deduction under Section 80G shall be allowed in respect of any donation unless such donation is of a sum of money.

3. The institution shall fulfill the conditions specified in sub-section (5) of section 80G of I.T.Act, 1961.

Sd/-  
 (Dr. S.V.S.S PRASAD)  
 Commissioner of Income Tax (Exemptions)  
 Hyderabad.

Copy to:

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 At- Prafulla Nagar, Ward No.-12,  
 Post- Baripada, Dist.Mayurbhanj-757001, Odisha.
- 2. The Addl.CIT (Exemptions), Bhubaneswar.
- 3. The ITO (Exemptions), Cuttack.



*(Handwritten Signature)*  
 (ALPHONSE ABSOLOM)  
 Income Tax Officer(Hqrs.)(Exemp.)  
 O/o CIT(E), Hyderabad.