



Govt. of India

Income Tax Department

Office of the Commissioner of Income Tax (Exemptions),
Central Revenue Building, Sector 17-E, Chandigarh-160017

No.CIT(E)/Chd/80G/AABTH2722B/2017-18/ 2082

Dated: 27.06.2017

1. Name of the Applicant : M/s Health Education And Rural Development Social Welfare (HEARD)
2. Address : 170-A, Anmol Nagar, Near Naloyian Chowk, Hoshiarpur (Punjab)-146001.
3. PAN : AABTH2722B
4. Date of Application : 28.12.2016
5. Date of Order : 27.06.2017

ORDER U/S 80G (5)(vi) OF THE I.T.ACT, 1961

An application u/s 80G was filed by the applicant on 28.12.2016 for grant for approval u/s 80G of the Income Tax Act, 1961. In the instant case registration to the applicant society under section 12AA was accorded on 30.05.2016.

2. The applicant "Health Education And Rural Development Social Welfare" has furnished the duly certified copy of the MOA. It was examined with reference to objects of the society and genuineness of charitable activities.

3. Approval u/s 80G(5)(vi) is hereby granted to the applicant society on following conditions:-

(i) If there is any change in the rules and bylaws of the society, the same may be intimated to this office immediately.

(ii) The society will not engage in any of the activities which are not covered u/s 2 (15) of I. T. Act, 1961 and also activities precluded by explanation '3' to section 80G(5).

(iii) The society will have to necessarily file the return of income u/s 139(4A) of I.T. Act before the due date in Form No. ITR 7 along with the audit report.

4. If at any stage in future, the society and it's members are found to be involved in any criminal activity, the approval hereby granted can be withdrawn. Any contravention of the conditions inherent in section 80G would also lead to withdrawal of the approval.

5. The society shall further adhere to the conditions laid down at the time of registration u/s 12AA including inter alia the conditions mentioned in section 11 of the I.T.Act, 1961.

6. The society will invest its surplus as per the conditions laid down u/s 11 (5) of I.T. Act.

7. The society shall further adhere to conditions stipulated by the Foreign Contributions Regulations Act (FCRA) in case of foreign donations.

8. The exemption for donations should not be utilized in any fashion to benefit relatives of the members of the society and sister concerns / associate bodies of the society as defined in Section 13(3) of the I.T. Act.

9. A separate account, of the donations, purposes and the persons being issued certificates for claim of 80G, needs to be necessarily maintained along with their identity. Details of utilization of donations must also be maintained on an annual basis.

10. The application was filed in financial year 2016-17 and as such the approval u/s 80G(5)(vi) will be applicable for assessment year 2017-18 and onwards until withdrawn by CIT (Exemptions), Chandigarh.

The approval u/s 80G(5)(vi) has been entered at serial no. 80G/AABTH2722B/1140 of the register of approval maintained in this office.

sel/
(Amaresh Singh)
Commissioner of Income Tax (Exemptions),
Chandigarh

Copy to:-

- ✓ M/s Health Education And Rural development Social Welfare (HEARD), 170A, Anmol Nagar, Near Naloyian Chowk, Hoshiarpur (Punjab)-146001.
2. The Addl. Commissioner of Income Tax (Exemptions), Range-1, Chandigarh.
3. The Income Tax Officer (Exemptions), Jalandhar who shall examine the Conditions laid down in the Act and in the order above on yearly basis and Point out infractions, if any to the competent authority.

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(Sonia Mahajan)
Asst. Commissioner of Income Tax (HQ),
Exemptions, Chandigarh