



भारत सरकार

## GOVERNMENT OF INDIA

आयकर आयुक्त का कार्यालय - II

## OFFICE OF THE COMMISSIONER OF INCOME - TAX - II

67-ए, रेस कोर्स रोड, कोयंबतूर - 641 018

67-A, RACE COURSE ROAD, COIMBATORE - 641 018.

सी.सं.  
C.NO.तारीख :  
Dated :  
23-10-2007

227(301)/CIT-II/2001-02/CBE/80G

To  
M/s ASSOCIATION FOR HEALTH WELFARE  
IN THE NILGIRIS (ASHWIND),  
18/514, Thottamoola Road, P. B. No: 20,  
Gudalur, The Nilgiris-643 212.

Sir,

Sub: Recognition u/s 80G (5) of the Income-tax Act, 1961 - Regarding -

Ref: Your application dated 19.03.2007

With reference to your application cited above, Recognition u/s 80G(5) of the Income-tax Act is granted to M/s. Association for Health Welfare in the Nilgiris (ASHWIND), Gudalur and that the donations made to the above institution trust are exempt under section 80G(5) of the Income-tax Act, 1961 in the hands of the donors subject to the limits prescribed therein.

2) The grant of Recognition u/s 80G (5) of the Income-tax Act, 1961 is valid from 01.4.2005 to 31.03.2010 only.

Yours faithfully,  
Sd/-

(ARVIND PINTO)

Commissioner of Income-tax-II, Coimbatore

**NOTE:-** (1) Receipts issued to the donors should bear the number and date of this order as also the period of its validity (para 2). (2) Statement of Accounts, Receipts and Payment accounts, Income and Expenditure Account, Balance Sheet and Return of Income should be submitted annually to the jurisdictional Assessing Officer. (3) If further recognition is sought an application has to be made to this office immediately after expiry of the above period mentioned in this certificate along with following details - (i) Note on activity (ii) Acknowledgment copy of latest return filed. (iii) Certificate under 13(1)(c) signed by all trustees/managing committee members (iv) Copy of old 80G and 12A(a) registration certificate (v) Copy of old 80G and 12A(a) registration certificate (vi) Copy of accounts for last 3 years (vii) If you have purchased, and sold any property during the last 3 years, copy of purchase and sale deed (viii) Details of business activities (ix) Name and address of managing committee members (x) Details of donation given by the trust and also received by the trust. (4) Renewal of recognition would be granted subject to verification of activities carried on by trust/society. (5) This certificate of exemption is given for the benefit of donors and is in force till the date of expiry (para-2) or till the date of its cancellation whichever is earlier. (6) This certificate does not confer any right on the trust/institution/society to claim exemption from Income-tax in its assessments. The Assessing Officer will examine whether the assessee is carrying out objects of its activities in the relevant previous years and also the conditions laid down by section 11, 12, 12A(a)(b) and 13 of the Income-tax Act 1961 as amended from time to time are satisfied and the activities of the assessee are charitable within the meaning of section 2(15) of the Income-tax Act, 1961.

Copy to: The Income-tax Officer, Ward-I(1), Ooty.  
The Joint Commissioner of Income-tax, Range-IV, Coimbatore.

"True Copy"

14/7/2012

No.402/92/2006-MC (47 of 2010)  
Government of India / Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes  
\*\*\*

New Delhi dated the 3<sup>rd</sup> October 2010

**PRESS RELEASE**

The Central Board of Direct Taxes (CBDT) has clarified vide Circular No.7/2010 that the approvals under sub-clause (vi) and (via) of section 10(23C) granted on or after 1.12.2006 shall be valid until withdrawn.

The CBDT has further clarified that the approvals under clause (vi) of sub-section (5) of section 80G granted on or after 1.10.2009 shall be valid until withdrawn.

These approvals will be one-time approvals unless withdrawn by the income-tax authority empowered to grant them.

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