



OFFICE OF THE
THE COMMISSIONER OF INCOME TAX-III,

'PMT' Commercial Bldg., 'B' Wing, 3rd Floor, Shankar Sheth Road, Swargate, Pune - 411 037.

Telephone: 020-24445795, 24443983 Fax - 24445543

No. Pn/CIT-III/Tech/ 80G/ 127/2009-10 / 1965

Date: 28-08-2009

ORDER UNDER SECTION 80G (5)(vi) OF THE INCOME TAX ACT, 1961
READ WITH RULE 11AA OF THE INCOME TAX RULES 1962.

Donations made to the **Param Prasad Charitable Society, Satara** will be eligible for the benefit of deduction under section 80G of the Income Tax Act, 1961, in the hands of the donors subject to the limits and conditions prescribed therein.

2. The above approval shall remain valid for the **Assessment Years 2010-11 to 2012-13** (for the period 01-04-2009 to 31-03-2012) subject to adherence to the following:

- (i) Receipts issued to the donors should bear the Reference Number and date of this order.
- (ii) The Return of Income accompanied by Statement of Accounts and Income & Expenditure Account, Balance Sheet of the above Trust / Society should be submitted to the concerned Assessing Officer within the specified due date laid down in the Income-tax Act.

3. If further renewal is required, an application in Form No. 10G should be made to this office by the Trust/Society along with:

- (I) Statements of accounts for the last 3 years,
- (II) Copies of acknowledgments of Returns of Income,
- (III) Certificate under Section 13(1)(c) of the Income-tax Act, 1961, signed by the trustees, and,
- (IV) List of donors of amounts of Rs. 500/- and above for the last 3 years.

3.1 Assessee has been advised to incorporate the following clauses in the Trust Deed/ Constitution/ By Laws/Memorandum of Association and submit the revised deed by **30-11-2009**.

- a) "Any amendment to the Trust Deed/Constitution/By laws/Memorandum of Association will be carried out only with the approval of the Competent Income tax authority, i.e. the Commissioner of Income Tax-III, Pune."
- b) "In the event of dissolution, the surplus assets / funds of the Trust/ institutions, as would remain after discharging all liabilities, shall be transferred to any other public charitable institution having similar objects and also registered u/s 12A of the Income-tax act, 1961; and the same shall not under any circumstances be distributed among the members."
- c) "The trust is Irrevocable."

Sd/-

(A. C. Shukla)

Commissioner of Income tax -III,
P U N E

Copy to:

1. The Managing Trustee(s)/ Members,
Param Prasad Charitable Society,
Divya Karunya Bhavan, Basappa Peth,
Radika Road, Satara-415001.

2. The ITO Ward 2, Satara . He is requested to verify and satisfy himself with reference to Board's Instructions and conditions.

3. The Addl. CIT., Satara Range, Satara.



(Varghese Philip)
Income tax Officer (Tech-III), Pune
For Commissioner of Income tax-III, Pune.