OFFICE OF THE COMMISSIONER OF INCOME TAX -I

F. No CIT-I/S0G/6-31/2006-07

Nagpur, Dtd: 31/05/2006

Name & Address: Christian Medical Association of India

ORDER UNDER SECTION 80G OF THE INCOME-TAX ACT

On verification of the facts stated before me/hearing before me,
I have come to conclusion that this Organisation has satisfied the conditions u/s 80G of the Income-tax Act, 1961. It shall henceforth satisfy the conditions u/s 80G(5) as laid down below:—

1) The Donee institution shall forfeit this benefit provided under the law, if any, one of the conditions stated herein is not applied with/flouted/abused/whittled down or in any way violated; and
2) his exemption is valid for the period from 1st April, 2006 to 31st March, 2007, and subject to the following conditions:

CONDITIONS

(i) You shall maintain your accounts regularly and also get them audited to comply with Section 80G(5)(iv) read with Section 12A(b) and submit the same before me by 30th November/31st December annually.

(ii) Every receipt issued to the donor shall bear the number and date of this order and shall state the date upto which this certificate is valid i.e. Assessment Year 2007-08 to 2011-12.

(iii) No change in the Deed of the Trust/Association 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.

(iv) Under the provisions to section 80G if you are registered u/s 12A/ u/s 12AA(1)(b) or approved u/s 10(22) (Educational Institution), 10(22A) (Hospital), 10(23) (Sports, Games and associations) shall have to maintain separate books of accounts in respect of any business activity carried on u/s 80G(5)(1)(a) and shall intimate it within one month of commencement of such activity to this office.

(v) Under this provisions of section 80G any donation received shall not be utilised for the purpose of any such business carried on whether directly/indirectly.

(vi) While issuing the certificate to the Donor the commitment made above should be honoured and it shall not be abused/used for any other purpose.

Contd...2/
(vii) The institution shall ensure that no Non-charitable purpose shall be served or sought to be served by the Trust/Society/Non-Profit Company as is informed in terms of decision of Hon'ble Appex Court in the case of Yogiraj Trust reported in 107 ITR 777(SC).

(viii) It shall be ensured that at no time you shall utilise the institution or its funds for the benefits of any particular Religious community or caste prohibited u/s 80G(5)(iii).

(ix) This office and the Assessing Officer shall also be informed about the Managing Trustee/Manager of your Trust/Society/Non-Profit Company and the place where the activities of the Trust/Institution are undertaken/likely to be undertaken to satisfy the claimed objects.

(x) In case Renewal is not sought from this office, the manner in which the Assets shall be used/the purpose for which they shall be used shall be immediately informed to this office.

(G. RAJESWARA RAO)
Commissioner of Income Tax-I
Nagpur

COMMISSIONER OF INCOME TAX - I,
NAGPUR

Copy to :
1. The Applicant,
2. The Addl./Chief Commissioner of Income-tax, Range-2, Nagpur.
3. The Income-tax Officer, Ward-2(C1) for information and necessary action.

(M.H. SHUKLA)
Income tax Officer (Hq)(Tech)
For Commissioner of Income-Tax-I, Nagpur