

OFFICE OF THE COMMISSIONER OF INCOME TAX - I

F. No CIT-I/80G/C-31/2006-07

Nagpur, Dtd: 31/05/2006

Name & Address : Christian Medical Association of India
Ch. Mid India Board of Examiners,
Muse Memorial Hospital Compound,
Civil Lines, Nagpur.

ORDER UNDER SECTION 80G OF THE INCOME-TAX ACT
(~~INITIAL~~ /RENEWAL)

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, 2011 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.

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- (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.



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(G. RAJESWARA RAO)
Commissioner of Income Tax-I
Nagpur
**COMMISSIONER OF INCOME TAX -I,
NAGPUR**

- Copy to :-
1. The Applicant.
 2. The Addl./~~Joint~~ Commissioner of Income-tax, *Range-2, Nagpur.*
 3. The Income-tax Officer, Ward *-2(1)* / ~~ACIT, Circle~~ _____
for information and necessary action.

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

*Recd
H.G. SHUKLA
9/6/88*