

## OFFICE OF THE COMMISSIONER OF INCOME TAX (EXEMPTIONS), PUNE, 2rd FLOOR, B.O. BHAVAN, SECTOR No. 47, PLOT No. 1, PUNE SATARA ROAD, PARVATI, PUNE-411009

No.PN/CIT (Exempt.)/Tech/80G/318/2016-17/ 4090

Date: 18/11/2016

Name and address of the Trust/Institution

SHB Social Foundation, Shop No.1, Siddharth Bldg. Gaikwad Nagar, Aundh, Pune-411007

PAN

AAUCS9716Q

## 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 SHB Social Foundation, Shop No.1, Siddharth Bldg.Gaikwad Nagar, Aundh, Pune-411007, will be eligible for the benefit of deduction under section 80G of the Income Tax Act, 1961, in the hands of donors subject to the limits and conditions prescribed therein.

- 2. The above approval shall remain valid from 16/09/2016 till it is withdrawn. This is subject to adherence to the following:
  - 1. Donee organization shall forfeit this benefit provided under the law, if any one of the conditions stated herein is not adhered to / flouted / abused / whittled down or in any way violated.

## **CONDITIONS:**

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emptions)

- 1. Accounts shall be maintained and audited regularly, in order to comply with the provision of Section 80G(5)(iv) and Sec. 12A(b), and the same shall be submitted along with the return of income as per the provisions of the Income Tax Act 1961.
- 2. Every receipt issued to a donor shall bear the reference number and date of this order.

the provisions of section 80G r.w.s. 12AA(1)(b)(i), separate books of accounts in of any business activity carried out should be maintained as per the provision

- contained in clause (a) of the proviso to sec.80G(5)(i) of the I.T.Act, and shall be intimated within one month of commencement of such activity to this office.
- 4. Under the provisions of Section 80G any donation received shall not be utilized for the purpose of any such business carried on whether directly / indirectly.
- 5. 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 Yogiraj Trust reported in 107 ITR 777 (S.C.)
- 6. It shall be ensured that at no time the Institution or its funds shall be utilized for the benefit of any particular Religious community or caste prohibited u/s 80G(5)(iii).
- 7. The Trust / Society should mention its name, PAN and also that it is a "Charitable Institution" in all its correspondence, brochures, receipts etc., for the information of the general public.



Sd/(S.K.SINGH)

Commissioner of Income-tax(Exemptions), Pune.

Copy to:-

- 1) SHB Social Foundation, Shop No.1, Siddharth Bldg. Gaikwad Nagar, Aundh, Pune-411007
- 2) The Jt. CIT(Exempt.), Pune
- 3) The I.T.O., (Exempt.), W-1, Pune

He is requested to verify and satisfy himself about compliance by the assessee with the relevant provisions of the Income-tax Act,1961 and with the instructions and conditions issued/prescribed by the CBDT from time to time.

(SUNDARAM KUMAR A.)
Income Tax Officer (Exemp.) (HQ),
for Commissioner of Income Tax (Exemp.), Pune