

OFFICE OF THE COMMISSIONER OF INCOME-TAX
OPP. CIVIL HOSPITAL, DR. B.R. AMBEDKAR ROAD, BELGAUM

NO.138/80G/CIT-BGM/08-09

Dated : 01.09.2008

Name and address of the organization : **BIJAPUR INTEGRATED RURAL DEVELOPMENT SOCIETY (BIRDS), HUNGUND.**

ORDER UNDER SECTION 80G (5)(vi) OF THE INCOME-TAX ACT, 1961

On verification of the facts stated before me / hearing before me, I have come to the conclusion that this organization 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. Donee organisation 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.
2. This exemption is valid for the period from **03.03.2008 to 31.03.2011** (Assessment Year **2008-2009, 2009-2010, 2010-2011, 2011-2012**) and subject to the following conditions.

CONDITIONS:

- i) Accounts shall be maintained regularly and also got audited to comply with Section 80G(5)(iv) read with Sec.12A(b) and submit the same along with the return of income as per provisions of Income-tax Act, 1961.
- ii) Every receipt issued to a donor shall bear the number and date of this order and shall state the date upto which this Certificate is valid i.e. **03.03.2008 to 31.03.2011**.
- iii) No change in the Deed of the Trust/Association shall be effected without the procedure of law.
- iv) Under the provisions of section 80G if you are registered U/s 12AA(1)(b)(i) shall have to maintain separate books of accounts in respect of any business activity carried on U/s 80G(5)(i)(a) and shall intimate it within one month of commencement of such activity to this office.
- v) Under the provisions of Section 80G any donation received shall not be utilized for the purpose of any such business carried on whether direct/indirectly.
- vi) While issuing the certificate to the Donor the commitment made above should be honored and it shall not be abused/used in any other purpose.
- 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 Yogiraj Trust reported in ITR 777(S.C.)



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- viii) 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).
- ix) Consequent to amendment of section 2(15) of the Income Tax Act w.e.f. 01.04.2009, if the Trust / Institution / Society carries on any activity in the nature of trade, commerce or business for a cess or fees or any other consideration, such activity is liable for tax even if income from such activity is applied for objects of the Trust / Institution / Society. Further, exemption u/s.80G granted will be withdrawn, if any of the above specified activities are carried on in future.
- x) 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.
- xi) 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.
- xii) 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.D. CHARAN)
Commissioner of Income-tax
Belgaum.

Copy to: 1. **BIJAPUR INTEGRATED RURAL DEVELOPMENT SOCIETY(BIRDS)**
"Atmasakshi" HRD Training Center,
Nr.Nagalingnagar, N.H.13, Hungund, Dist. Bagalkot-587 118.

2. The ACIT, Circle-1, Bijapur



N. Sairaj
(N. SAIRAJ)
Income tax Officer (Tech.)
For Commissioner of Income tax,
Belgaum.

