

**PROCEEDINGS OF THE COMMISSIONER OF INCOME TAX (EXEMPTIONS),
HYDERABAD**

Dr. S.V.S.S PRASAD, I.R.S.,
Commissioner of Income Tax (Exemptions)

F.No.CIT(E)/Hyd/ ITAT/80G/53/2017-18

Date: 08.06.2017

Name & Address of the Trust : ✓ SANGAMITRA DEVELOPMENT
ASSOCIATION(SAMIDA)
PEDASHAIKALIPALEM VILLAGE,
KOKKIRAPALLI POST
YELLAMANCHILLI MANDAL
VISAKHAPATNAM DISTRICT
ANDHRAPRADESH- 531055.

PAN : AADTS 4810P

ORDER U/S.80G(5)(vi) r.w.s. 254(1) OF THE INCOME TAX ACT, 1961:

M/s SANGAMITRA DEVELOPMENT ASSOCIATION(SAMIDA) VISAKHAPATNAM Society, is a registered Society, bearing Society Deed No.894/2001 dated 30-08-2001 approved by the Registrar of Societies and District Registerar Visakhapatnam, Andhra Pradesh. The assessee Society filed an application in Form No.10G on 15-12-2011 for seeking approval u/s.80G of the Income Tax Act, 1961. The CIT-1 Visakhapatnam order in F.No.Tech.III/45/CIT-I/VSP/11-12 dated 14-06-2012, has rejected the application of the assessee Society, for the reasons stated therein.

2. Aggrieved by the order of CIT (1), Visakhapatnam, assessee preferred an appeal before the Hon'ble Income Tax Appellate Tribunal, Visakhapatnam Bench, Visakhapatnam. After considering the submissions of the assessee, the Hon'ble ITAT vide their order in ITA No.294/Vaizag/2012 dated 29.04.2015, set aside the order of the CIT(E), Hyderabad, with a direction for fresh examination and consider the application filed in Form No.10G for recognition u/s.80G of the Act.

3. In this connection an opportunity was given to the applicant, who submitted the amended Society deed. After examination of the same, I am satisfied that the assessee Society is an Institution/ Fund as mentioned in clause (v) of sub-section (5) of Sec.80G of the I.T. Act, 1961.

4. Accordingly, the assessee Society is, hereby recognized u/s.80G of the Act **with effect from A.Y.2012-13** i.e the date of filing of application in Form no. 10G by the assessee, subject to all other provisions of the I.T. Act, 1961 as applicable and the following conditions:-

i) This approval shall be valid in perpetuity, unless specifically withdrawn.

- ii) Every receipt issued to a donor shall bear the number and the date of this order.
- iii) The institution shall submit the statement of income and expenditure and other financial statements for the year ending 31.03.2012 and subsequent year(s) within the prescribed time before the prescribed authority.
- iv) The institution shall maintain the books of account regularly and also get them audited as required under clause (b) of subsection (1) of section 12A of the I.T. Act.
- v) The institution shall file the Return of Income regularly as stipulated under section 139(1) read with section 139(4A).
- vi) The institution shall maintain separate books of account in respect of business activity as stipulated in the proviso to clause (i) of subsection (5) of section 80G. The donations received should not be used directly or indirectly for the purpose of business.
- vii) No Expenditure should be incurred which is of religious nature in any previous year in excess of five percent of its Total Income of that previous year.
- viii) No deduction under Section 80G shall be allowed in respect of any donation unless such donation is of a sum of money.

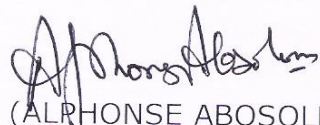
3. The institution shall fulfill the conditions specified in sub-section (5) of section 80G of I.T.Act, 1961.

Sd/-
(Dr. S.V.S.S PRASAD)
Commissioner of Income Tax (Exemptions)
Hyderabad

Copy to :

- 1.M/s. Sanga Mitra Development Association
Visakhapatnam
2. The JCIT(E), Vijayawada
3. The Income tax Officer (Exemptions), Tirupati.




(ALPHONSE ABOSOLEM)
Income Tax Officer (Hqrs.)(E)
Hyderabad