



GOVT. OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT

OFFICE OF THE COMMISSIONER OF INCOME TAX, FARIDABAD

1. File No. : CIT/FBD/Tech/2008-09/80G/105/23/77/10117
2. Name of the applicant : Arya Veer Netra Chikitsalaya,
New Colony More, Old Railway Road,
Gurgaon.
3. PAN : AAABA0524H
3. Status : Society
4. Date of Order : 09-03-2010

**ORDER GIVING EFFECT TO THE ORDER OF HON'BLE ITAT, DELHI
BENCH "A" NEW DELHI DATED 02-12-2009**

The assessee filed an application for grant of exemption u/s 80G of the Income Tax Act, 1961 in this office on 16-02-2009 and the same was rejected vide this office order No. CIT/FBD/Tech/08-09/80G/105/23/3241-42 dated 17-07-2009.

2. The assessee filed an appeal before the Hon'ble Income Tax Appellate Tribunal, (Delhi Bench "A" New Delhi) who vide his order passed in ITA No. 3526/DEL/09 dated 02-12-2009 appeal of the assessee is allowed and directed to grant benefit of exemption u/s 80G.

3. Accordingly, exemption u/s 80G of the Income Tax Act, 1961 is granted. This order of approval will be applicable for the Asstt. Years 2010-11 and 2011-12 and subject to the following conditions:-

- i) Receipts issued to the donors should bear the number and date of this order and should state clearly that this certificate is valid for the period mentioned above.
- ii) The search u/s 132 or survey u/s 133A of the Income Tax Act, 1961, if any, conducted hereafter on the Society, or any member of the Society should be intimated to this office immediately.
- iii) The amendments, if any, made to the Memorandum of Association or Rules & Regulations should be intimated to this office, immediately.
- iv) No change in the aims and objects of the Society shall be effected without due procedure of law and its intimation shall be given immediately to this office.
- v) The Society registered u/s 12AA(1)(b)(i) shall not indulge in any activity, which involves the carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration, irrespective of the nature of use or application, or retention, of the income from such activity, within the meaning of Proviso to section 2(15) of the I.T.Act, 1961.
- vi) Under the provisions of section 80G, any donations received shall not be utilized for the purpose of any such business carried on whether directly/ indirectly to comply with the above.
- vii) While issuing the certificate to the donor, the commitment made above shall be honoured and it shall not be abused/used for any other purpose.
- viii) The Society shall ensure that no non-charitable purpose shall be served by the Society.
- ix) It shall be ensured that at no time the Society utilizes its funds for the benefit of any particular religious community or caste as contemplated u/s 80G(5)(iii) of the Act.
- x) The Society will regularly file its return of income before the Income Tax Authority in accordance with the provisions of section 139(4A) of the Income Tax Act, 1961. The Society shall maintain books of

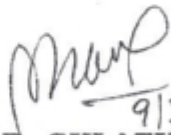
account regularly and shall get these audited in accordance with the provisions of section 12A(b) of the Income Tax Act, 1961. Separate accounts in respect of each activity shall be maintained. A copy of such accounts shall be submitted to the Assessing Officer. A public notice of the activities carried on shall be duly displayed at the Regd. Office of the Society.

- xi) This certificate does not confer any right/immunity on the Society to claim exemption from Income Tax in its assessment. The Assessing Officer may separately and independently examine whether the assessee is Charitable, within the meaning of section 2(15) of the Act and whether the conditions laid down in Sections 11,12, 12A(b) and 13 of the Income Tax Act, 1961, are satisfied

Sd/-
(KULWANT SINGH)
Commissioner of Income Tax,
Faridabad

Copy to :

1. The applicant Society.
2. The Addl. Commissioner of Income Tax, Gurgaon Range, Gurgaon.
3. The Income Tax Officer, Ward-1, Gurgaon.


9/3/10
(T.D. GULATI)
Income Tax Officer HQ (Tech)
For Commissioner of Income Tax,
Faridabad.