

भारत सरकार /Government of India
आयकर विभाग/ Income Tax Department
कार्यालय आयकर आयुक्त, कोल - XX
OFFICE OF THE COMMISSIONER OF INCOME TAX, KOLKATA-XX
54/1, रफी अहमद किदवई रोड, कोलकता-700016
54/1, RAFI AHMED KIDWAI ROAD, 1st floor KOLKATA- 7000 16

No.CIT/Kol.-XX/80G/2013-14

September 30, 2013

Name & address of the Society/
Trust. : You and I Foundation Hooghly,
26, Nearber Road, PO- Chinsurah-
712101

PAN : AAAAY0896P

Date of creation of the society/Trust. : 19/1/2006

Date of filing of the application : 26/3/2013

Dates of hearing. : 23/09/2013 & 27/9/2013

Date of order : 30/09/2013.

Order u/s 80G(5)(vi) of the I.T. Act.,1961.

The above named society filed an application in form-10G seeking approval to accept donation which shall qualify for deduction u/s 80G(5)(vi) of the Income-tax Act, 1961. As per the documents filed by the applicant, the society was registered under the West Bengal Societies' Registration Act, 1961 on 9/1/2006. Shri Anubrata Mukherjee, the Secretary of the society, Shri Partha Saha, the Treasurer and Shri Siddhartha Pratim Datta, Ld AR appeared and the case was heard.

In a separate order, the society has been registered as a chariable institution u/s 12A of Income-tax Act, 1961.

On perusal of the application and the other documents available on record, the institution is hereby approved to accept donation which shall qualify for deduction u/s 80G(5)(vi) of the I.T. Act, 1961 subject to the limits prescribed therein. The deduction is valid for donation made from 30.09.2013. As per the CBDT circular no. 7/2010, the certificate issued u/s 80G(5)(vi) is valid perpetually unless specifically withdrawn. However, the exemption will be subject to the following conditions:



1. The institution shall regularly file/upload IT return u/s 139(4A) of the Income-tax Act 1961 and audited accounts in form-10B [ref:- Rule 17B of Income-tax Rules, 1962] to the Assessing Officer/ CPC
2. Donations exceeding Rs 10,000/- shall qualify for exemption only if the amount is paid by any mode other than cash as per provision u/s 80G(5D). [For example, payments through a/c payee cheque, DD or e-payment through online banking are allowed].
3. Donations shall qualify u/s 80G(5) only if the amount is a sum of money. [Ref:- Explanation (5) to section 80G]. [To illustrate, donation in kind is not eligible for deduction]
4. Receipts issued to the donors should appear the number and dates of this order and should be in acceptable format.
5. The amendment, if any made to the Trust Deed or Memorandum of Association should be intimated to this office and the concerned Assessing Officer immediately whenever made.

Without prejudice to the above conditions, the institution shall also follow the requirement made under the Direct Taxes laws and any other laws in force.

Sd/-
(Nitya Nand Thakur)
Commissioner of income-tax, Kol-XX,
Kolkata.

No.CIT-XX/Kol./80G/2013-14/ 3111-13
Copy forwarded for information to :-

30 September, 2013

- 1) The Secretary, You and I Foundation Hooghly **You and I Foundation Hooghly** at 26, Mearber Road, PO- Chinsurah-712101, Dist- Hooghly.
- 2) The A.C.I.T., Circle-2, Hooghly.
- 3) The JCIT, Range-2, Hooghly. This bears a reference to his letter No. JCIT/R-2/12AA & 80G/ 2013-14/234 dated 12/9/2013



Sandipan Khan
(Sandipan Khan)
Income-tax Officer, Technical-20, Kol

