

With reference to the application for renewal of registration under section 80G(5)(vi) of the Income Tax Act, 1961 submitted by the Chairperson, North East Network, J. N. Barooah Lane, Jorpukhuri, Guwahati - 781001, on 18/8/2009, it is considered that the donations made to the said Trust will be eligible for the benefit of deduction u/s 80G of the Income-tax Act, 1961, from 01.4.2009 onwards in the hands of the donors subject to the limits and conditions laid down in the said section.

NOTE:

(i) Return of income will have to be filed before the Assessing Officer concerned every year as per requirement of section 139(4A).

(ii) The statement of Income & Expenditure with Balance Sheet will have to be filed before the Assessing Officer concerned annually.

(iii) The receipt issued to the donor should bear the number and date of issue of this communication.

(iv) Amendments, if any, made to the constitution should be intimated to this office immediately.

(v) The Commissioner will also have the power of withdraw the approval if he is satisfied that the activities of the Institution / Fund are not genuine or are not being carried out in accordance with the objects.

Sd/-

( K. T. Zimik )
Commissioner of Income-tax, Guwahati-I
Guwahati.
Memo No. 16/80G(5)/CIT/GHY-I/2009-10/4160-67

Dated: 19/01/2010.

Copy to:

The Chairperson, North East Network, J. N. Barooah Lane, Jorpukhuri, Guwahati - 781001.

2. The Income-tax Officer, Ward – 2(1), Guwahati. He is advised to examine the accounts carefully for every year having regard to the provision of sections 11, 12 and 13 read with sections 12A and 80G (5) and to ascertain every year if the Trust/Institution continues to fulfill all the required conditions. In case of any failure to do so, the AO should promptly report the facts with detailed reasons thereof to this office.


4. The Chief Commissioner of Income-tax, Guwahati, for kind information.

5. All the CsIT (Admn.) of North Eastern Region for kind information.

(Sajal K. Das)
Income-tax Officer, Technical,
For Commissioner of Income-tax, Guwahati-I
Guwahati.