## OFFICE OF THE COMMISSIONER OF INCOME TAX AYAKAR BHAVAN SEDAM ROAD, GULBARGA - 585105.

F.No. 80G/CIT-GLB/2013-14

## APPROVAL UNDER SECTION 80G(5)(vi) OF THE INCOME TAX ACT, 1961

Name

: Shri Sangameshwara Education and Rural Social Welfare

Date: 31.03.2014

Trust

Address

: Sajjalagudda Branch, Shakthinagar, Near KPC Plant,

Tg. Dist. Raichur - 584 170.

On verification of the application filed on 30.09.2013 by the above applicant and other details and documents submitted, it is seen that the Trust been Registered under section 12A of the Income tax Act, 1961 vide Registration No.125/12A/CIT-GLB/2013-14 dated 31-03-2014 and the applicant satisfied the conditions referred to in section 80G(5)(i) to (v) of the Income tax Act, 1961. In view of the above, approval is granted u/s. 80G(5) of the Income tax Act, 1961 with effect from the financial year 2013-14 relevant to the Assessment Year 2014-15 onwards, subject to the following conditions:

- The donations made to the above Trust are deductible under section 80G(2)(a)(iv) read with section 80G(5)(vi) of the Income tax Act, 1961 in the hands of the Members subject to the limits prescribed therein.
- 2. The grant of approval is further subject to the following conditions:

i) The Trust shall forfeit this benefit provided under the law, if any of the conditions stated herein is not complied with or in any way violated.

- ii) The Trust shall maintain its accounts regularly and also get them audited in accordance with section 80G(5)(iv) read with section 12A(b) and 12A(c) and submit the same along with the return of income before the Assessing Officer within the due date as per the requirements of section 139(1) read with section 139(4A) of the Income tax Act, 1961.
- iii) The Trust must issue serially numbered and dated receipts to the Members for the donations (voluntary contributions) received, duly signed by any one of the Members or their authorized persons. Such receipt shall bear the PAN number of the Trust, number and date of this order and the period of its validity. The name and address of the donor must also be clearly mentioned on the receipt.

iv) This approval to the Trust shall apply to the donations received only if the Trust is established in India for charitable purposes and fulfills the conditions laid down in section 80G(5)(i), (ii), (iii), (iv) & (v), 80G(5A), 80G(5B) and 80G(5C) of the Income tax Act.

- v) The Trust should not issue receipts allowing any benefit under this section to any person if the amount so received is in lieu of any goods, benefit or services rendered directly or indirectly by the Trust to such person.
- vi) It is advised that the Trust prominently displays its name & address, and 80G recognition certificate number at the place where its charitable activities are carried on. If there is any change in the address, the same should be intimated to the undersigned as well as to the Assessing Officer.

Sd/-(K.GANESAN)

Commissioner of Income tax, Gulbarga

Copy to:

1. The Deputy Commissioner of Income tax, Circle-1, Racihur.

2. The Joint Commissioner of Income tax, Raichur Range, Raichur.

3. File

