



OFFICE OF THE COMMISSIONER OF INCOME TAX (EXEMPTION)

Ministry of Finance, Department of Revenue
Aayakar Bhawan, Hoshangabad Road
Bhopal-462011

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Order No. CIT(E)/BPL/80G/ 28/2014-15/

Name & Address of the Trust : **Help & Help Samiti,**
/Institution/Association **Plot No. 127, H.No.42/1293 Gowardhan Chowk,**
Dr. Rajendra Nagar, Civil Lines Raipur.

PAN : **AAAAH9691P**

Certificate No. : **CIT/RPR/Tech/U/s 12A/9/2014-15/80G**

Date of Filling : **06/08/2014**

Date of Order : **27/02/2015**

CERTIFICATE UNDER SECTION 80-G OF THE I.T. ACT.(INITIAL/RENEWAL)

With reference to your application on the above subject received in CIT, Raipur on 06.08.2014, and on restructuring w.e.f. 15.11.2014 as the jurisdiction over the case lies with CIT(Exemption), Bhopal. The society is registered with registrar of society vide registration no 2680 dated 27/11/2009, this is to inform you that donations made to **Help & Help Samiti**, Raipur will qualify for deduction under section 80G of the Income-tax Act, 1961 in the hands of the donors subject to the limits prescribed therein

2. This certificate has been noted at Sl. No. 13/2014-15 in the Register of Application under section 80G of the Income tax Act, 1961 maintained in this office.
- I. You shall maintain your accounts regularly and also get them audited to comply with section 80-G(5)(iv) read with section 12A(b) of the I.T. Act.
 - II. The receipts issued to the donors should bear the number and date of this certificate. Statement of receipts and expenditure should be submitted annually to the Assessing Officer.
 - III. No change in the deed of the Trust/Association shall be effected without due procedure of law i.e. by the order of the jurisdictional High Court and its intimation shall be given immediately to this office. Change in the address/trustees or any other changes in the Trust shall be intimated forthwith & approval would be sought from the Competent Authority/CIT(E), Bhopal under the relevant rules & provisions.
 - IV. Under the provisions to section 80-G if you are registered u/s 12A, u/s 12AA(1)(b) or approved u/s 10(23), 10(23C)(vi)/(via), etc, shall have to maintain separate books of accounts in respect any business activity carried on u/s 80-G(5)(i)(a) and shall intimate it within one month of commencement of such activity to this office.
 - V. Under the provisions of section 80-G any donation received shall not be utilized for the purpose of any such business carried on whether directly/indirectly.
 - VI. While issuing the certificate to the Donor the commitment made above should be honoured and it shall not be abused/used in any other purpose.
 - VII. The institution shall ensure that no Non-Charitable purpose shall be served or sought to be served by the Trust/Society/Non-Profit company as is decided in the case of Yogiraj Trust reported in 107 ITR 777(SC).

Cont-2/-

- VIII. It shall be ensured that at no time you shall utilize the institution or its funds for the benefits of any particular Religious community or caste prohibited u/s 80G(5)(iii).
- IX. This officer and the Assessing Office shall also be informed about the Managing Trustee/Manager of your Trust/Society/Non profit Company and the place where the activities of the Trust / Institution are undertaken/likely to be undertaken to satisfy the claimed objects.
- X. Religious expenditure should not exceed more than 5% of its total income and in case of any contravention the same would be intimated forthwith in writing to the CIT(E), Bhopal.
- XI. The certificate u/s 80G of the I.T. Act, 1961 does not automatically exempt the income of the Trust/Institution.
- XII. The certificate u/s 80G of the I.T. Act would be liable to be recalled/review and may be withdrawn, in case of any contravention of the statutory provisions as contained in the income-tax Act/Rules, 1961 or any of the Conditions mentioned above.

Copy to:-

1. The applicant as above.
2. Guard File, ITO(Exemption), Raipur



Sd/-

(R.Laxman)

Commissioner of Income-tax(Exemption)
Bhopal.

hmi

(T.Nair)

Income-tax Officer(Hq)
for Commissioner of Income-tax(Exemption)
Bhopal