### OFFICE OF THE COMMISSIONER OF INCOME TAX -IV 60/61, PRAPTIKAR SADAN, ANNEX BUILDING, ERANDWANE, PUNE- 411004.

No.PN/CIT-IV/Tech/80G/15/2008-09

Date: 24-06-2008

## Certificate for recognition u/s 80G(5)(vi) of the Income Tax Act, 1961.

- 1. Donations made to SHRI. VITTHAL RUKMINI MANDIR SAMMITTEE, PANDHARPUR will be eligible for the benefit of deductions u/s 80G of the I.T. Act, 1961 in the hands of the donors subject to the limits and conditions prescribed therein.
  - 2. The exemption is valid from <u>1-4-2008</u> to <u>31-3-2011</u>

Sd/-(S. K. PANDEY)

Commissioner of Income Tax-IV, Pune

#### Notes:

Receipts issued to the donors should bear the No. & date of this order. 1.

Statement of account of Income & expenditure should be submitted annually 2.

to the AC, Cir-2, Solapur.

If further renewal is required an application in Form No. 10G be made to this 3. office along with the statement of account for the last 3 years along with the copies of acknowledgments of returns of Income and certificate u/s 13(1)(c) of the 1.T.Act, 1961 signed by the trustees and list of donors above Rs. 500/for the last 3 years.

#### Copy to:

Shri, Vitthal Rukmini Mandir Sammittee Pandharpur, Tal - Pandharpur, Dist - Solapur

2. The Addl. CIT, R-2, Solapur.

3. The ACIT, Cir-2, Solapur.

(A.R.Chandra Sekaran)

Income Tax Officer(Tech & Judl) For Commissioner of Income Tax-IV, Pune

# Note on Grant of Approval or Continuance thereof to Charitable Institution or Fund u/s 80G(5) (VI) of the I.T. Act, r.w.s. 11AA – Form 10-G

The Finance Act, 2009, amended the provision of section 80-G (5)(VI) in respect of renewal of Exemption Certificate u/s 80-G (VI) of the Act.

The amendment is in respect of deletion of Proviso to section 80-G (5) (VI) and accordingly with effect from 01-10-2009 the renewal of Exemption Certificate granted u/s 10-G (5) (VI) of the Act has been deleted.

#### **EFFECTS OF AMENDMENT:**

- 1. Approval once granted shall continue to be valid in perpetuity. Therefore all the approvals once granted after 01-10-2009 shall be valid for all the time to come unless withdrawn.
- 2. Existing approvals expiring after 01-10-2009 need not be renewed and shall be deemed to be continued in perpetuity, unless specifically withdrawn.
- 3. Approvals expiring before 01-10-2009 will have to be renewed once and after such renewal these shall be valid for perpetuity, unless specifically withdrawn.

In light of the, the Charitable Trust who are having valid Exemption Certificate under section 80-g (5) (VI) on or after 01-10-2009, they are not required to make an application for renewal of such certificate hereinafter.