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GOVERNMENT OF INDIA
INCOME TAX DEPARTMENT
OFFICE OF THE COMMISSIONER OF INCOME TAX
DEIVANAYAGAM PILLAI THOTTAM,
MAHATMA GANDHI ROAD, PONDICHERRY - 605 003.

C.No.9165E(229)/CIT/PDY/2010-11

Dated : 23.08.2010

To

The Managing Trustee,
M/s Community Seva Centre,
No.25, Seva Illam, Seva Nagar,
Pooranankuppam Road,
Pooranankuppam P.O.,
Pondicherry – 605 007.

Sir,

Sub : Application for renewal of exemption u/s 80G(5)(vi) –
Your own – Regarding.

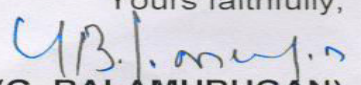
Ref : Application in Form No.10G dated 18.08.2010.

With reference to your application for renewal of exemption u/s 80G(5)(vi), the gist of the following amendment as per Finance Act No.2 of 2009 is reproduced below for your information.

2. As per the amended provisions of Section 80G(5)(vi) of the Income Tax Act, 1961, it has been clarified by the Board that approval of the Commissioner under Section 80G(5)(vi) has effect for such assessment year or years, not exceeding five assessment years, as may be specified in the approval.

3. Due to this limitation imposed on the validity of such approvals, the approved institutions or funds have to bear the hardship of getting their approvals renewed from time-to-time. This is unduly burdensome for the *bona fide* institutions or funds and also leads to wastage of time and resources of the tax administration in renewing such approvals in a routine manner. The time limit of 5 years has been omitted with effect from October 1, 2009. After this amendment, the approval once granted shall continue to be valid in perpetuity. Further, the Commissioner will also have the power to withdraw the approval if the Commissioner is satisfied that the activities of such an institution or fund are not genuine or are not being carried out in accordance with the objects of the institution or fund. **This amendment will take effect from October 1, 2009. Accordingly, existing approvals expiring on or after October 1, 2009 shall be deemed to have been extended in perpetuity, unless specifically withdrawn.** However, in case of approvals expiring before October 1, 2009, these will have to be renewed and once renewed these shall continue to be valid in perpetuity, unless specifically withdrawn.



Yours faithfully,

(G. BALAMURUGAN)
Income Tax Officer (HQrs.,)
Pondicherry.