



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

No. 89/80G/IT-GLB/2009-10.

Date: 31-08-2010

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

Name and address : GRAMS SAMSTHE,  
of the Trust / Society. : Santhe Bazaar,  
LINGASUGUR, Dist: RAICHUR.

On verification of the application filed on 19-02-2010 by the above applicant and other details and documents submitted, it is seen that the Trust/Society/Institution has been Registered under section 12A of the Income tax Act, 1961 vide Registration No.41/12A/CIT-GLB/2006-07 dated: 01-12-2006 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 2009-10 relevant to the Assessment Year 2010-11 onwards**, subject to the following conditions:

1. The donations made to the above Institution/Fund 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 donors subject to the limits prescribed therein.
2. The grant of approval is further subject to the following conditions:
  - i) The donee Institution/Fund 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 Institution/Fund 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 Institution/Fund must issue serially numbered and dated receipts to the donors for the donations ( voluntary contributions ) received, duly signed by any one of the Trustees or their authorised 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 Institution/Fund shall apply to the donations received only if the Institution/Fund 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 Institute/Fund 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 Institution/Fund to such person.
  - vi) It is advised that the Institution/Fund 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/-  
( M A UDAYAKUMAR )  
Commissioner of Income tax,  
Gulbarga.

- Copy to: 1. The Deputy Commissioner of Income tax, Circle-1, Raichur.  
2. The Additional Commissioner of Income tax, Raichur Range, Raichur.  
3. File.



( S S PATIL )  
Income-tax Officer (Tech)  
for Commissioner of Income-tax  
Gulbarga