ORDER

Sub: Recognition u/s 80G(5)(vi) of the Income Tax Act, 1961 -

With reference to your application dated 6-3-2008 received on 18-03-2008 for recognition u/s 80 G of the I T Act, 1961, this is to inform you that recognition is granted to Shivmangal Sikshan Samiti, Songanga Colony, Sapat Road, Bilaspur (C.G.) and the donation made to the above institution are exempt u/s 80 G of the I T Act, 1961, in the hands of the donors subject to the limits prescribed therein.

The recognition granted u/s 80G(5)(vi) of the I T Act, 1961, is valid for the assessment years 2008-09 and 2009-10.

Note:
1. Receipts issued to the donors should bear the number and date of this order and period of validity (para 2 above).
2. Statement of accounts, receipt and payments account, income and expenditure a/c and balance sheet should be submitted annually to the jurisdictional A.O.
3. If further recognition is sought, an application has to be made to this Office together with copies of receipt and payment a/c, income and expenditure a/c, balance sheet etc. Information regarding changes if any, made in the Rules and Regulation etc. and a brief description of the activities of the Trust/Institution during the previous years and a certificate regarding non-infringement of the provision of sec. 13(1)(c) of the I T Act 1961, as amended from time to time, a list of Office bearers/Trustees with their names and address and I Tax particulars.
4. This certificate of exemption is given for the benefit of donors and it would be in force till the date of expiry as per para 2 or till the date it is cancelled, whichever is earlier.
5. This certificate of exemption does not confer any right to the Trust/Institution to claim exemption from I.T. in the assessments. The AO will examine if the assessee is charitable within the meaning of section 2(15) of the IT Act, 1961, keeping in view the objects and activities in the previous year and also whether the conditions laid down by section 11/12/12A(b) 8(13), as amended from time to time are satisfied.
6. The applicant should maintain serially numbered receipt books and produce them to the IT department, whenever called for.

Copy to:
1. The applicant, Shivmangal Sikshan Samiti, Songanga Colony, Sapat Road, Bilaspur (C.G.)
2. The Dy. Commissioner of Income tax, Circle-2(1), Bilaspur (C.G.)
3. The Joint Commissioner of Income tax, Range-2, Bilaspur for favour of information and necessary action.

(Rakesh Kumar)
Income tax Officer (Tech)
For Commissioner of Income tax,
ORDER

Sub: Renewal of approval u/s 80 G(5)(vi) of the Income Tax Act, 1961 -

With reference to the application dated 24-03-2009 received on 25-03-2009 for renewal of approval u/s 80 G of the I T Act, 1961, it is hereby informed that the renewal of approval is granted to Shiv Mangal Shikshan Samiti, D-3, Songanga Colony, Sipat Road, Bilaspur Distt:- Bilaspur (C.G.) and the donations made to the above institution are exempt u/s 80 G of the I T Act, 1961, in the hands of the donors subject to the limits prescribed therein.

2. The approval granted u/s 80 G of the I T Act, 1961, is valid for the Assessment Years 2010-11 and 2011-12.

(A. K. Panda)
Commissioner of Income Tax
BILASPUR (C.G.)

Note:
1. Receipts issued to the donors should bear the number and date of this order and period of validity (para 2 above).
2. Statement of accounts, receipt and payments account, income and expenditure a/c and balance sheet should be submitted annually to the jurisdictional A O.
3. If further renewal of approval is sought, an application has to be made to this Office together with copies of receipt and payment a/c, income and expenditure a/c, balance sheet etc. Information regarding changes if any, made in the Rules and Regulation etc. and a brief description of the activities of the Trust/Institution during the previous years and a certificate regarding non-infringement of the provisions of sec. 13(1)(c) of the I T Act 1961, as amended from time to time, a list of Office bearers/Trustees with their names and address and I. Tax particulars.
4. This certificate of approval is given for the benefit of donors and it would be in force till the date of expiry as per para 2 or till the date it is cancelled, whichever is earlier.
5. This certificate of approval does not confer any right to the Trust/Institution to claim exemption from I.T. in the assessments. The AO will examine if the assessee is charitable within the meaning of section 2(15) of the IT Act, 1961, keeping in view the objects and activities in the previous year and also whether the conditions laid down by section 11/12/12A(d) &13, as amended from time to time are satisfied.
6. The applicant should maintain serially numbered receipt books and produce them to the IT department, whenever called for.

Copy to:-

1. The applicant, Shiv Mangal Shikshan Samiti, D-3, Songanga Colony, Sipat Road, Bilaspur Distt:- Bilaspur (C.G.)
2. The Joint Commissioner of Income-tax, Range-2, Bilaspur for favour of information and necessary action.

(Dy. Commissioner of Income-tax, Circle-2(1), Bilaspur (C.G.).

(Rakesh Kumar)
Income tax Officer (Tech)
For Commissioner of Income tax,
Bilaspur (C.G.)