

## MINISTRY OF FINANCE

(Department of Revenue)

### NOTIFICATION

New Delhi, the 1st February, 2017

**S.O.333 (E).**— In exercise of the powers conferred by sub-section (I) read with clause (b) of the Explanation to Section 35 AC of the Income Tax Act, 1961 (43 of 1961), the Central Government, on the recommendation of the National Committee for Promotion of Social and Economic Welfare, hereby notifies the institutions approved by the said National Committee, mentioned in column (2) of the Table below, and approves the eligible projects or schemes specified to be carried on by the said institutions and the estimated cost thereof as mentioned in column (3) of the said Table, and also specifies in the column (4) of the Table the maximum amount of such cost which may be allowed as deduction under the said section 35 AC for the period of approval, namely:-

**TABLE**

<b>Sl. No.</b>	<b>Name of the Institution/Organization</b>	<b>Project or scheme and estimated cost thereof</b>	<b>Maximum amount of cost to be allowed as deduction under section 35AC and period of approval</b>
(1)	(2)	(3)	(4)
1	Shivesh Autism Charitable Trust,	Awareness Creation on autism and	<b>Approved the cost of Rs. 1.00 crore for financial year 2016-17</b>

	9-H, K.K. Nagar, Avarampalayam Coimbatore - 641044	development for autism centre Rs. 1.01 crore	
2	Seva Chakkara Orphanage 89/41, Sami Pillai Street Choolai, Chennai-600112.	Renovation of existing building and purchase & construction of new building Rs. 993.40 Lakh	<b>Approved the cost of Rs. 993.40 lakh for financial year 2016-17</b>
3	Shri Akkalkot Swami Seva Mandal C/o. C. S. Rahatekar Plot No. 40, Shri Swami Kripa, 1st Floor, Vadavali Section, Ambarnath, ( East ) Dist:- Thane, Maharashtra - 421501	Rehabilitation cum Recreational Home for child beggars, street dwelling and underprivileged slum children, Old Age Home for Senior Citizen. Rs. 3.60 Crore	<b>Approved the cost of Rs. 3.60 crore for financial year 2016-17</b>
4	Govinda Pradhan Smruti Sansad(GPSS) AT – Bank Colony, 1st Lane Gate Bazar, Berhampur Ganjam-760001	Setting up of a vocational education centre (i) Short term (ITI courses) in Computer, Mobile repairing, short hand and typing and (ii) Para Medical Courses like Nursing, DMLT, Ex-Ray Machine Operator, Physiotherapy for rural poor people of Ganjam District of Odisha Rs. 7.35 Crore	<b>Approved the cost of Rs. 7.35 crore for financial year 2016-17</b>
5	Harishpur Prostitute Children Rehabilitation Centre Village Bidyadharpur P.O. Sonarpur, Kolkatta-700150	Destitute Children Rehabilitation Centre Rs. 126.00 Lakh	<b>Approved the cost of Rs. 126.00 lakh for financial year 2016-17</b>
6	Shri K.K. Shah Sabrkantha Arogya Mandal, Vatrak At & PO Vatrak TA: Bayad, District Aravalli, Gujarat-383326	Shri K.K.Shah Sabarkantha Arogya Mandal Rs. 202.43 Lakh	<b>Approved the cost of Rs. 202.43 lakh for financial year 2016-17</b>
7	Centurion Science and Technology Entrepreneurship Facilitation Centre AT: Alluri Nagar PO: R.Sitapur, VIA Uppalada, Paralakhemundi District Gajpati-761211	Skill Training of BPL Women & Youth for Nano Mini Entrepreneurship Rs. 10.31 Crore	<b>Approved the cost of Rs. 10.31 crore for financial year 2016-17</b>
8	Budhuvir Educational Trust AT – Bartoli, PO Jabaghat Via Jhirpani, Rourkela- 769042 PS Bondamunda District Sundargarh, Odisha	Provide Quality skill India Digitalized Vocational Training for the BPL & ST/SC students Rs. 12.00 Crore	<b>Approved the cost of Rs. 12.00 crore for financial year 2016-17</b>
9	Bai Jerbai Wadia Hospital for Children	Upgradation & modernization of	<b>Approved the cost of Rs. 110.00 crore for financial year 2016-17</b>

	Acharya Donde Marg, Parel District Mumbai- 400012 Maharashtra	research centre at Bai Jerbai Wadia Hospital for children Rs. 110.00 Crore	
10	Future Hope India 1/8, Rowland Road, Kolkatta-700020	Construction of a school and hostel at Rajarhat, Kolkatta, West Bengal Rs. 41.40 Crore	<b>Approved the cost of Rs. 41.40 crore for financial year 2016-17</b>
11	Suryoday Trust, 105, Shraddha Shopping Centre CHSL, Old Nagardas Road Andheri East, Mumbai-401203	School construction for the mentally challenged children (Approx. 15-200 children at Nalasopara West) Rs. 2.60 Crore	<b>Approved the cost of Rs. 2.60 crore for financial year 2016-17</b>
12	Jain India Trust Siyat House, 4th floor, No. 961, Poonamallee High Road Chennai-600084	Scholarship Project Rs. 475.09 Lakh	<b>Approved the cost of Rs. 475.09 lakh for financial year 2016-17</b>
13	Shree Ganesh Seva Trust for the Exceptional Persons Shree Ganesh Kandettu, Bikarnakatta Mangalore-575005	'Saanidhya – Shaswath' Life Time Stay home for the Adult Mentally Challenged Rs. 6.00 Crore	<b>Approved the cost of Rs. 6.00 crore for financial year 2016-17</b>
14	Bharat Sevashram Sangha 211, Rash Behari Avenue Kolkatta-700019	Extension of Bharat Sevashram Sangha Hospital from 100 Bed to 500 Bed Rs. 73.24 crore	<b>Approved the cost of Rs. 73.24 crore for financial year 2016-17</b>
15	Health and Education for all (HEAL) Heal Paradise, Thotapalli Village Agiripalli Mandal, Krishna District Andhra Pradesh-521211	Heal Paradise Rs. 57.00 Crore	<b>Approved the cost of Rs. 23.70 crore for second phase for financial year 2016-17</b>
16	Ranapara Gram Bikash Kendra Village Ranapara P.O. Deorah, P.S. Amta Howrah-711401 West Bengal	Women empowerment & children education for the rural poor in the backward District of East Midnapore, West Midnapore & Bankura Rs. 6.84 Crore	<b>Approved the cost of Rs. 6.84 Crore for financial year 2016-17</b>
17	Anandam No.2, Sarangapani St. Krishnapuram Ambattr Chennai-600053	Anandam/Anandam Hospice/Anandam Tuition Centre/Anandam Medical Care Centre Rs. 881.00 Lakh	<b>Approved the cost of Rs. 881.00 lakh for financial year 2016-17</b>
18	Vivekananda Kendra Rock Memorial and Vivekanand Kendra Vivekanandapuram, Kanyakumari-629702	Vivekananda Kendra Academy for Indian Culture, Yoga and Management (VK AICYAM) Rs. 6.25 Crore	<b>Approved the cost of Rs. 6.25 crore for financial year 2016-17</b>
19	Jagriti Yuva Sansthan Gram Jamgaon Post	Vermi Compost Jaivik Khad Nirman	<b>Approved the cost of Rs. 10.00 lakh for financial year 2016-17</b>

	Jamgaon, Tehsil Nainpur District Mandla-481776 Madhya Pradesh	Training Programme Rs. 10.00 Lakh	
20	Iskon Food Relief Foundation 19, Jaywant Industrial Estate 63, Tardeo Road, Tardeo Mumbai-400034	Cooking and Providing Meals to needy person, such as patients of Municipal/Zila Parishad/Government Hospitals and their relatives and needy sections of the population living in slums Rs. 107.68 Crore	<b>Approved the cost of Rs. 107.68 crore for financial year 2016-17</b>
21	Shree Navkar Sarvar Kendra 501, Nalanda Enclave Opp. Sudama Resort Pritam Nagar, First Slop Ellis Bridge Ahmedabad-06	Medical Services to Monk and Pilgrims in Gujarat State Rs. 2.50 Crore	<b>Approved the cost of Rs. 2.50 crore for financial year 2016-17</b>
22	Kamdheni Ati Nirdhan Chikitsa Sahayata Society Administrative Block, SGPGI, Raebareilly Road, Lucknow-226014 Uttar Pradesh	Kamdheni Ati Nirdhan Chikitsa Sahayata Society Rs. 846.47 Lakh	<b>Approved the cost of Rs. 846.47 lakh for financial year 2016-17</b>
23	Dr. C.J. Desai and Jaswantiben Desai Foundation SB Tower, 1st Floor 37, Shakespeare Sarani Kokatta-700017	Establishment of EYE & Dialysis Centre, Pathology & Dental Lab at Dharampur, District Valsad, Gujarat Rs. 1000.00 Lakh	<b>Approved the cost of Rs. 1000.00 lakh for financial year 2016-17</b>
24	Yuva Unstoppable B/3/13, Skylark Apartment Satellite Road Ahmedabad-380015	True Hero & Evolution Rs. 4.37 Crore	<b>Approved the cost of Rs. 4.37 crore for financial year 2016-17</b>
25	Ubedullah Abdulrehman Rashid Education and Charitable Trust Wansya Gate, Kanka Road, AT Post Lunawada District Mahisagar Gujarat	Extension of present activities in School and Technical Education project <b>Rs. 22.60 Crore</b>	<b>Approved the cost of Rs. 22.60 crore for financial year 2016-17</b>

II. In exercise of the powers conferred by sub-section (I) read with clause (b) of the Explanation to Section 35 AC of the Income Tax Act, 1961 (43 of 1961), the Central Government, on the recommendation of the National Committee for Promotion of Social and Economic Welfare, under sub-rule (5) of Rule 11M of the Income Tax Rules, 1962 hereby notifies the extension of the projects/schemes for a further period and/or enhanced sanctioned cost for the existing projects/schemes for exemption under section 35 AC of the Income Tax Act, 1961, in respect of the associations and institutions approved by the said National Committee, mentioned in the Table below.

TABLE

Sl. No	Name & address of the Institution	Project or scheme	Notification No. and date and sanctioned cost with validity	Maximum amount of cost and extended period of approval recommended by the Committee
(1)	(2)	(3)	(4)	(5)
1	MAITRI J-92, A.R.D.	Maitri Ghar	• S.O. 2854(E) dated 16.10.2015	<b>Approved enhancement of cost from Rs. 2.00 core to</b>

	Complex, R.K. Puram, Sector-13, New Delhi-110066		for a period of three financial years till 2017-18.	<b>Rs. 5.00 crore (including Rs. 3.00 crore as corpus fund) for the financial year 2016-17.</b>
2	Brahmavetta Shree Devaraha Hans Baba Trust, 179, Cariappa Marg, Sainik Farm, New Delhi.	Construction of building and running of Vridha Bhakt Niwas (Old Age Home), Dhyan Yoga Kendra and Ayurvedic dispensary.	<ul style="list-style-type: none"> <li>• S.O.497(E) dated 26.5.2000 for a period of three financial years till 2002-03;</li> <li>• S.O. 690(E) dated 13.6.2003 for a period of three financial years till 2006-07;</li> <li>• S.O. 1411(E) dated 04.09.2006 for a period of three financial years till 2008-09;</li> <li>• S.O. No.637 (E) dated 22.03.2010 for a period of three financial years till 2011-12 alongwith enhancement of cost from Rs. 7.55 crore to Rs. 11.85 crore;</li> <li>• S.O. 651(E) dated 12.03.2013 for a period of three financial years till 2014-15;</li> <li>• S.O. 3039(E) dated 10.11.2015 for a period of three financial years till 2017-18.</li> </ul>	<b>Approved enhancement of cost from Rs. 11.85 crore to Rs. 19.35 crore for the financial year 2016-17.</b>
3	Christian Social Society, Balaji Apartment, Pada No.3, Lokmanya Nagar, Near Gangwal Hospital, Thane 400606.	Dayasagar Rural Hospital. Rs.7.49 crore	<ul style="list-style-type: none"> <li>• S.O. No. 2349 (E) dated 28.09.2010 for a period of three financial years 2012-13;</li> <li>• S.O. No. 3169 (E) dated 17.10.2013 for a period of three financial years till 2015-16</li> </ul>	<b>Approved extension of period of approval for the financial year 2016-17 without any change in the approved cost of Rs.7.49 crore.</b>
4	Delhi Association of the Deaf, Regd. Office, 92 Kamla Market, New Delhi 110002.	Research and Rehabilitation Centre for the Deaf Rs. 100 lakh	<ul style="list-style-type: none"> <li>• S.O. No. 878 (E) dated 30.11.1992 for a period of three financial years till 1994-95;</li> <li>• S.O. 404(E) dated 3.5.1995 for further three financial years till 1997-98;</li> <li>• S.O. No. 437(E) dated 20.5.1998 for further three financial years till 2000-2001;</li> <li>• S.O. No. 1049(E) dated 18.10.2001 for further three financial years till 2003-2004;</li> <li>• S.O. No. 717(E) dated 25.05.2005 for three financial years till 2006-07;</li> <li>• S.O.No.1314(E) dated 4.6.2008 for a period of three financial years till 2009-10;</li> <li>• S.O. 2526(E) dated 11.10.2010 for a period of three financial years till 2012-13;</li> <li>• S.O. 477(E) dated 11.2.2015 for a period of three financial years till 2015-16.</li> </ul>	<b>Approved extension of period of approval for the financial year 2016-17 without any change in the approved cost of Rs.100.00 lakh.</b>

III. This notification shall remain in force for the period of and in relation to financial year in respect of the projects or schemes mentioned above against the respective institutions/projects.

IV. The exemption u/s 35 AC will not apply to the funds received under Schedule VII of the Section 135 of the Companies Act and Companies (CSR) Rules, 2014.

[No. 3/2017/ F.No.V.27015/7/2016-SO (NAT.COM)]  
S.R. SHARMA, Director (National Committee)