

**SECTION 35AC, READ WITH EXPLANATION (b) THERETO, OF THE INCOME-TAX ACT, 1961 - ELIGIBLE PROJECTS OR SCHEMES, EXPENDITURE ON - NOTIFIED ELIGIBLE PROJECTS OR SCHEMES - DELHI COUNCIL FOR CHILD WELFARE, DELHI**

**NOTIFICATION NO.105/2015 [F.NO.V.27015/4/2014-SO(NAT.COM)]/SO 475(E), DATED 11-2-2015**

Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O. 466(E) dated the 29th March, 2007, issued under clause (b) of the Explanation to section 35AC of the Income-tax Act, 1961 (43 of 1961), the Central Government had notified at serial number 34, "Anganwadi workers' training center, Orthopedic centre for handicapped children, Orthopedic outreach programme for neighboring states, Balchetna programme for mentally challenged children, Creche programme for slum & resettlement areas, Vocational training programme, Working children's programme, Supervised home work scheme, Palna home for abandoned children and Palana adoption programme, Sponsorship programme, Auxiliary services" by "Delhi Council for Child Welfare, Qudsia Bagh, Yamuna Marg, Civil Lines, Delhi 110054", as an eligible project or scheme for a period of three years beginning with financial year 2007-08; which was further extended vide notification number S.O 640(E) dated 22.3.2010 for a period of three years ending with financial year 2012-13 and which was further extended vide notification number S.O. 3033(E) dated 17.10.2013 for a period of three years ending with financial year 2015-16;

And whereas the project cost of Rs. 10.83 crore is likely to be amended as Rs. 16.26 crore;

And whereas the National Committee for Promotion of Social and Economic Welfare, being satisfied that the said project or scheme is being executed properly, made a further recommendation under sub-rule (5) of rule 11M of the Income-tax Rules; 1962 for amending the project cost from Rs. 10.83 crore to Rs. 16.26 crore;

Now, therefore, the Central Government, in exercise of the powers conferred by sub-section (1) read with clause (b) of the Explanation to section 35AC of the Income-tax Act, 1961 (43 of 1961), hereby amends the said notification number S.O. 466(E) dated the 29th March, 2007, to the following effect, namely: -

'In the said notification, in the Table against serial number (34), in column (4), relating to maximum amount of cost to be allowed as deduction under section 35 AC, for the letters, figures and words "Rs 10.83 crore", the letters, figures and words "Rs. 16.26 crore" shall be substituted'.

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