

**SECTION 35AC, READ WITH EXPLANATION (b) THERETO, OF THE INCOME-TAX ACT, 1961 - ELIGIBLE PROJECTS OR SCHEMES, EXPENDITURE ON - NOTIFIED ELIGIBLE PROJECTS OR SCHEMES - NATIONAL ASSOCIATION FOR THE BLIND, GUJARAT**

**NOTIFICATION NO. SO 476(E) [NO.106/2015 (F.NO.V.27015/4/2014-SO(NAT.COM))], DATED 11-2-2015**

Whereas by notification of the Government of India, in the Ministry of Finance (Department of Revenue) number S.O.180(E) dated the 10th March, 1997, issued under sub-section (1) read with 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 13, "Rehabilitation and Education of the blind in Gujarat State" by "National Association for the Blind, (Gujarat State Branch), Dr. Vikram Sarabhai Road, Vastrapur, Ahmedabad, Gujarat - 380015", as an eligible project or scheme for a period of three years beginning with assessment year 1997-1998; which was extended further vide notification number S.O. 158(E), dated the 23rd March, 2000 for a period of three years beginning with assessment year 2000-2001; which was extended further vide notification number S.O.1383(E) dated the 30th December, 2002 for a period of three years beginning with assessment year 2003-2004; which was extended further vide notification number S.O.1417(E) dated the 4th September, 2006 for a period of two years beginning with financial year 2006-2007; which was extended further vide notification number S.O. 2395(E) dated 3rd October, 2008 for a period of three years beginning with financial year 2008-09 and which was further extended vide notification number S.O 463(E) dated 16.3.2012 for a period of three years ending with financial year 2013-14;

And whereas by notification number S.O. 1417(E) dated the 4th September, 2006 the estimated cost was enhanced from Rs. 54.45 lakh to Rs.1.22 crore and vide notification number S.O.2395(E), dated 3rd October, 2008 the estimated cost was enhanced from Rs. 1.22 crore to 3.43 crore;

And whereas the said project or scheme is likely to extend beyond seventeen years;

And, whereas, the National Committee for the 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 extending the said project or scheme for a further period of three years ;

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 notifies the scheme or project "Rehabilitation and Education of the blind in Gujarat State", being carried out by National Association for the Blind, (Gujarat State Branch), Dr. Vikram Sarabhai Road, Vastrapur, Ahmedabad, Gujarat - 380015 without any change in the approved cost of Rs. 3.43 crore, as an eligible project or scheme for a further period of three years commencing with the financial year 2014-15, i.e., 2014-15, 2015-16 and 2016-17.

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