

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 ASSOCIATION OF THE DEAF, NEW DELHI

NOTIFICATION NO.107/2015 [F.NO.V.27015/4/2014-SO(NAT.COM)]/SO 477(E), DATED 11-2-2015

Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O.878(E) dated the 30th November, 1992, 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 4, "Research and Rehabilitation Centre for the Deaf by "Delhi Association of the Deaf, 92, Kamla Market, New Delhi - 110022", as an eligible project or scheme for a period of three years beginning with assessment year 1993-1994; which was extended further vide notification number S.O.404(E) dated the 3rd May, 1995 for a period of three years beginning with assessment year 1996-1997; which was extended further vide notification number S.O.437(E) dated the 20th May, 1998 for a period of three years beginning with assessment year 1999-2000; which was extended further vide notification number S.O.1049(E) dated the 18th October, 2001 for a period of three years beginning with assessment year 2002-2003; which was extended further vide notification number S.O.717(E) dated the 25th May, 2005 for a period of three years beginning with financial year 2004-2005; which was extended further vide notification number S.O. 1314(E) dated 4th June, 2008 for a period of three years beginning with financial year 2007-08 and which was further extended vide notification number S.O. 2526(E) dated 11.10.2010 for a period of three years ending with financial year 2012-13.;

And whereas the said project or scheme is likely to extend beyond twenty one 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 "Research and Rehabilitation Centre for the Deaf" being earned out by Delhi Association of the Deaf, 92, Kamla Market, New Delhi - 110022, without any change in the approved cost of Rs. 1.00 crore, for a further period of three years beginning with the financial year 2013-14 i.e., financial year 2013-14, 2014-15 & 2015-16, Since the financial year 2013-14 has already lapsed it would be notified that no exemption shall be available for the said finance year 2013-14.

■ ■