

**SECTION 35AC OF THE INCOME-TAX ACT, 1961 - ELIGIBLE PROJECTS OR SCHEMES, EXPENDITURE ON -
NOTIFIED ELIGIBLE PROJECTS OR SCHEMES - BLIND WELFARE COUNCIL, GUJARAT**

NOTIFICATION NO.176/2015 [F.NO.V.27015/2/2015-SO (NAT.COM)]/SO 1963(E), DATED 20-7-2015

Whereas by notification of the Government of India, in the Ministry of Finance (Department of Revenue) number S.O.1111(E) dated the 8th August, 2005, 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 6, "Construction of buildings for the education, rehabilitation, training and welfare of persons with disabilities of all categories" by "Blind Welfare Council, Mission Road, Near Railway Overbridge, PO Box No.115, Dahod - 389151, Gujarat", as an eligible project or Scheme for a period of three years beginning with financial year 2005-2006; which was extended further *vide* notification number S.O.762(E) dated 18th March, 2009 for a further period of three years beginning with the financial year 2008-09 and which was extended further *vide* notification number S.O.1877(E) dated 11th August, 2011 for a further period of three years beginning with the financial year 2011-12;

And whereas the said project or Scheme is likely to extend beyond nine years;

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 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 "Construction of buildings for the education, rehabilitation, training and welfare of persons with disabilities of all categories" being carried out by "Blind Welfare Council, Mission Road, Near Railway Overbridge, PO Box No.115, Dahod - 389151, Gujarat", without any change in the approved cost of Rs.5.73 crore, as an eligible project or Scheme for a further period of three years beginning with financial year 2014-15 ie. financial years 2014-15, 2015-16 and 2016-17. Since the financial year 2014-15 has already lapsed, no certificate under section 35AC of the IT Act, 1961 would be issued for the financial year 2014-15.

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