

**SECTION 35AC OF THE INCOME-TAX ACT, 1961 - ELIGIBLE PROJECTS OR SCHEMES, EXPENDITURE ON -
NOTIFIED ELIGIBLE PROJECTS OR SCHEMES - SMT.PARSANBEN NARANDAS RAMJI SHAH (TALAJAWALA),
SOCIETY FOR RELIEF & REHABILITATION OF THE DISABLED, GUJARAT**

NOTIFICATION NO.177/2015 [F.NO.V.27015/2/2015-SO (NAT.COM)]/SO 1964(E), DATED 20-7-2015

Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O. 234(E) dated the 15th February, 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 8, "Extension and support of present activities like conducting free polio operations; cataract operations camp etc.; providing free artificial limbs to rehabilitate orthopaedically disabled poor people" by "Smt. Parsanben Narandas Ramji Shah (Talajawala), Society for Relief & Rehabilitation of the disabled, 51, Vidyanagar, Bhavnagar, Gujarat", as an eligible project or Scheme for a period of three years beginning with financial year 2006-2007; which was extended further *vide* notification No. S.O. 1255 (E) dated 8th May, 2009 for a period of three years beginning with the financial year 2009-10 and which was extended further *vide* notification No. S.O. 1068 (E) dated 14th May, 2012 for a period of three years beginning with the financial year 2012-13; And whereas by notification number S.O. 1068 (E) dated 14th May, 2012 the estimated cost was enhanced from Rs. 500.00 lakh to Rs.610.00 lakh;

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

And whereas the project cost is likely to enhance from Rs. 610.00 lakh to Rs. 810.00 lakh including rehabilitation Corpus fund of Rs. 200. Lakh;

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 and amending the project cost from Rs. 610.00 lakh to Rs. 810.00 lakh including rehabilitation Corpus fund of Rs. 200. Lakh.;

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), (a) hereby notifies the Scheme or project "Extension and support of present activities like conducting free polio operations; cataract operations camp etc.; providing free artificial limbs to rehabilitate orthopaedically disabled poor people" which is being carried out by "Smt. Parsanben Narandas Ramji Shah (Talajawala), Society for Relief & Rehabilitation of the disabled, 51, Vidyanagar, Bhavnagar, Gujarat", as an eligible project or Scheme for a further period of three years beginning with financial year 2015-16 i.e. 2015-16, 2016-17 and 2017-18 and;

(b) further amends the said notification number S.O. 234(E) dated the 15th February, 2007, to the following effect, namely:—

In the said notification, in the Table against serial number 8, in column (4), relating to maximum amount of cost to be allowed as deduction under section of 35AC of Income Tax Act, 1961 for the letters, figures and word "Rs. 610.00 lakh" the letters, figures and word "Rs. 810.00 lakh including rehabilitation Corpus fund of Rs. 200. Lakh" shall be substituted.

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