

SECTION 35AC OF THE INCOME-TAX ACT, 1961 - ELIGIBLE PROJECTS OR SCHEMES, EXPENDITURE ON - NOTIFIED ELIGIBLE PROJECTS OR SCHEMES - HANDICAPPED CHILDREN'S PARENTS ASSOCIATION, NEW DELHI

NOTIFICATION NO.180/2015 [F.NO.V.27015/2/2015-SO (NAT.COM)]/SO 1967(E), DATED 20-7-2015

Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O.388(E) dated the 19th May, 1997, 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 25, "Construction, aids/application/equipments, vans, furnishing and running of Home for spastics" by "Handicapped Children's Parents Association, Plot No. K (Behind Plot No.13), Institutional Sector-5, Dwarka, New Delhi - 110045", as an eligible project or Scheme for a period of three years beginning with assessment year 1998-1999, which was extended further *vide* notification number S.O.290(E) dated the 28th March, 2001 for a period of three years beginning with assessment year 2001-2002, which was extended further *vide* notification number S.O.224(E) dated the 23rd February, 2004 for a period of three years beginning with assessment year 2004-2005, which was extended further *vide* notification number S.O.1802(E) dated the 23rd October, 2007 for a period of three years beginning with financial year 2006-2007, which was extended further *vide* notification number S.O. 2607(E) dated 14th October, 2009 for a period of three years beginning with financial year 2009-10 and which was extended further *vide* notification number S.O. 2415(E) dated 9th October, 2012 for a period of three years beginning with financial year 2012-13;

And whereas the said project or Scheme is likely to extend beyond eighteen 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, aids/application/equipments, vans, furnishing and running of Home for spastics" which is being carried out by "Handicapped Children's Parents Association, Plot No. K (Behind Plot No.13), Institutional Sector-5, Dwarka, New Delhi - 110045", without any change in the approved cost of Rs. 245.00 lakh including a corpus fund of Rs.100.00 lakh, as an eligible project or Scheme for a further period of three years beginning with financial 2015-16 *i.e.* 2015-16, 2016-17 and 2017-18.

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