

**SECTION 35AC OF THE INCOME-TAX ACT, 1961 - ELIGIBLE PROJECTS OR SCHEMES, EXPENDITURE ON - NOTIFIED ELIGIBLE PROJECTS OR SCHEMES - ARPIT MAHILA EVAM GRAMIN VIKAS SANSTHAN, UTTAR PRADESH**

**NOTIFICATION NO.192/2015 [F.NO.V.27015/2/2015-SO (NAT.COM)]/SO 1979(E), DATED 20-7-2015**

Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O. 614(E) dated 18.03.2010 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 19, "HIV/AIDS awareness, training and rehabilitation programme" by "Arpit Mahila Evam Gramin Vikas Sansthan, 242, Bhabha Nagar, Sanigwan Raod, Kanpur Nagar -21, Uttar Pradesh", as an eligible project or scheme, at the estimated cost of Rs.5.92 crore including corpus fund of Rs.1 crore for a period of three years ending with financial year 2012-13;

And whereas the said project or scheme is likely to extend beyond 3 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 specifying 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 "HIV/AIDS awareness, training and rehabilitation programme", which is being carried out by "Arpit Mahila Evam Gramin Vikas Sansthan, 242, Bhabha Nagar, Sanigwan Raod, Kanpur Nagar -21, Uttar Pradesh", without any change in the approved cost of Rs.5.92 crore including corpus fund of Rs.1 crore, for a further period of three years commencing with financial year 2013-14 i.e. 2013-14, 2014-15 and 2015-16. Since the financial years 2013-2014 and 2014-15 are already lapsed, no exemption shall be available for the said financial years 2013-2014 and 2014-15.

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