

SECTION 35AC OF THE INCOME-TAX ACT, 1961 - ELIGIBLE PROJECTS OR SCHEMES, EXPENDITURE ON - NOTIFIED ELIGIBLE PROJECTS OR SCHEMES - ALERT-INDIA, BOMBAY

NOTIFICATION NO.201/2015 [F.NO.V.27015/2/2015-SO (NAT.COM)]/SO 1988(E), DATED 20-7-2015

Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue), number S.O.267(E) dated the 29th March, 1994, 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 specified at serial number 17, "for Detection, treatment and cure of- (a) leprosy patients under urban Leprosy Control Projects at Greater Bombay and New Bombay; (b) T.B. patients under T.B. Control Project at New Bombay; and (c) Running of Integrated health care project at Airoli, Bombay", by "ALERT-INDIA (Association for Leprosy Education, Rehabilitation and Treatment-India), 6B, Mukhyadhyapak Bhavan, 3rd Floor, Road No.24, Sion (W), Bombay-400022", as an eligible project or scheme for a period of three years beginning with assessment year 1995-1996, which was extended further *vide* notification number S.O.217(E) dated the 17th March,1997 for a period of three years beginning with assessment year 1998-1999, which was extended further *vide* notification number S.O.305(E) dated the 29th March, 2000 for a period of three years beginning with assessment year 2001-2002, which was extended further *vide* notification number S.O.683(E) dated the 13th June, 2003 for a period of three years beginning with assessment year 2004-2005, which was further extended *vide* notification number S.O. 1829(E) dated 26.10.2006 for a period of three years beginning with financial year 2006-07, which was extended further *vide* notification number S.O. 636(E) dated 22nd March, 2010 for a period of three years beginning with financial year 2009-10 and which was extended further *vide* notification number S.O. 645(E) dated 12th March, 2013 for a period of three years ending with financial year 2014-15;

And whereas by notification number S.O.21(E) dated the 6th January, 1995 the estimated cost was enhanced from Rs.190.32 lakh to Rs.270.02 lakh including a corpus funds of Rs. 12.52 lakh and whereas by notification number S.O. 645(E) dated 12th March, 2013 the estimated cost was enhanced from Rs.270.02 lakh including a corpus funds of Rs. 12.52 lakh to Rs. 17.34 crore including a corpus fund of Rs. 65 lakh;

And whereas the said project or scheme is likely to extend beyond twenty one 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 "for Detection, treatment and cure of- (a) leprosy patients under urban Leprosy Control Projects at Greater Bombay and New Bombay; (b) T.B. patients under T.B. Control Project at New Bombay; and (c) Running of Integrated health care project at Airoli, Bombay", which is being carried out by "ALERT-INDIA (Association for Leprosy Education, Rehabilitation and Treatment-India), 6B, Mukhyadhyapak Bhavan, 3rd Floor, Road No.24, Sion (W), Bombay-400022 ", as an eligible project or scheme without any change in the approved cost of Rs. 17.34 crore including a corpus fund of Rs. 65 lakh for a further period of three years commencing from the financial year 2015-16 i.e. 2015-16, 2016-17 & 2017-18.

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