

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

NOTIFICATION NO.220/2015 [F.NO.V.27015/3/2015-SO (NAT.COM)]/SO 2854(E), DATED 16-10-2015

In exercise of the powers conferred by sub-section (I) read with clause (b) of the Explanation to Section 35 AC of the Income Tax Act, 1961 (43 of 1961), the Central Government, on the recommendation of the National Committee for Promotion of Social and Economic Welfare, hereby notifies the institutions approved by the said National Committee, mentioned in column (2) of the Table below, and approves the eligible projects or schemes specified to be carried on by the said institutions and the estimated cost thereof as mentioned in column (3) of the said Table, and also specifies in the column (4) of the Table the maximum amount of such cost which may be allowed as deduction under the said section 35 AC for the period of approval, namely:-

TABLE

Sl. No.	Name of the Institution	Project or scheme and estimated cost thereof	Maximum amount of cost to be allowed as deduction under section 35AC and period of approval
(1)	(2)	(3)	(4)
1.	Rural Development Association Wainem, B.P.O. Bungte P.O. Nambol Sardar Hills, Senapati Distt., Manipur- 795134	Educate Rural Manipur Rs. 8.11 crore	The Committee recommended approval for the project at the estimated cost of Rs. 8.11 crore for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.
2.	Kuki Sporting Club Lamulane Jail road, Imphal - 795001 Manipur.	Construction of Physical Education Building and Play Ground of Athletics, Games & Sports, free training for poor and needy students. Rs. 3 Crore .	The Committee recommended approval for the project at the estimated cost of Rs. 3 Crore for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.
3	Walawa Taluka Baudh Society, New High School Sangli, 107 North Shivaji Nagar, Sangli - 416416 Maharashtra.	Expansion of present activates for School & Colleges Development area in Maharashtra Rs. 8.85 Crore	The Committee recommended approval for the project at the estimated cost of Rs. 8.85 Crore for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.
4.	Shree Vijayalakshmi Charitable Trust, 107-A, Senguptha Street, Ram Nagar, Coimbatore - 641 009, Tamil Nadu.	Promoting and Uplifting of poor children by providing scholarship for continuing education "Gift of knowledge". Rs. 595 Crore.	The Committee recommended approval for the project at the estimated cost of Rs. 595 Crore for three financial years commencing with financial year, 2015-16 i.e. 2015-16, 2016-17 and 2017-18.
5.	Mahashakti Foundation At-Madanpur Rampur, Kalahandi Odisha - 766102.	Project proposal setting up center for Agricultural and conservation of natural resources research, training and production at Muniguda, Distt., Rayagada, Odisha. Rs. 9.83 Crore.	The Committee recommended approval for the project at the estimated cost of Rs. 9.83 Crore for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.
6	Sir Ness Wadia Foundation Nerille House, J.N. Heredica Marg, Ballard Estate, Mumbai-400001.	Integrated Development programme with Special Focus on Income Generating programmes for Youth, Farmers and Women. Rs. 1835.40 lakh	The Committee recommended approval for the project at the estimated cost of Rs. 1835.40 lakh for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.
7	Pragati Jubak Sangha (PJS) At-Dolamandop, P.O. Sukleshwore Via-Chandabali, Distt. Bhadrak Odisha - 756133.	Project proposal seeking financial assistance for establishing rural hospital-cum-Nursing College and Mobile Medical Health Care Unit for the BPL People of Bhadrak District of Odisha. Rs. 5.93 Crore.	The Committee recommended approval for the project at the estimated cost of Rs. 5.93 Crore for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.
8	Satyadarshan Charitable Trust Mrugmal, (Patel Fliyu) Post : Virval, Ta: Dharampur, Dist: Valsad-396050.	Establishment, Running and Maintenance Rs. 2.97 Crore.	The Committee recommended approval for the project at the estimated cost of Rs. 2.97 Crore for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.
9.	Dalit Foundation C-58, Basement, South Extension, New Delhi-110049.	Comprehensive Program for the Upliftment of Dalit Community through direct intervention, fellowship program and NGO alliance. Rs. 10.12 Crore.	The Committee recommended approval for the project at the estimated cost of Rs. 10.12 Crore for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.

10	MAITRI J-92, A. R. D. Comlex, R. K. Puram, Sector-13, New Delhi-110066.	Maitri Ghar . Rs. 2.00 Crore.	The Committee recommended approval for the project at the estimated cost of Rs. 2.00 Crore for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.
11	TOUCH (Turning Opportunities Upliftment of Child Help) C/o Anandrao Pawar High School, Ground Floor, Vazira, L.T. Road, Borivili (west), Mumbai-400091.	Child Development Project - Vihigaon. Rs. 21.78 Lakh.	The Committee recommended approval for the project at the estimated cost of Rs. 21.78 Lakh for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.
12	Anita Chanu Weightlifting Academy Luwangsanbam Makha Leikai, B.P.O. Mantripukhri-795002 Manipur.	Construction of Girls Hostel and Recreation Hall. Rs. 2.50 Crore.	The Committee recommended approval for the project at the estimated cost of Rs. 2.50 Crore for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.
13	Shree Mahavir Charitable Trust, 302, Smrudhi, Opp. Sakar III, B/B C.U. Shah College, Near Income Tax Circle, Off Ashram Road, Ahmedabad-380014.	Financial help to needy students of weaker sections of Gujarat. Rs. 6.00 Crore.	The Committee recommended approval for the project at the estimated cost of Rs. 6.00 Crore for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.
14	Shree Jain Medical Relief Society 10, Vinayaka Mudali Street, Sowcarpet, Chennai - 600 079.	Dialysis Project. Rs. 1.90 Crore.	The Committee recommended approval for the project at the estimated cost of Rs. 1.90 Crore for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.
15	St. Jude India Childcare Centres 525,5th floor, Arun Chambers, Tardeo, Mumbai-400034.	Provision of free of cost housing for the children suffering from chronic diseases presently focusing on cancer and their parents, to recuperate during their cancer treatment along with providing them with physical and emotional necessities for combatting cancer. Rs. 27.44 Crore.	The Committee recommended approval for the project at the estimated cost of Rs. 27.44 Crore for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.
16	Janakalyan Pratisthan, At-Sivananda Nagar PO. Paralakhemundin Distt-Gajapati, Odisha-761200.	Community based action for AIDS, T.B & Malaria prevention. Rs. 7.80 Crore.	The Committee recommended approval for the project at the estimated cost of Rs. 7.80 Crore for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.
17	Sakeshwar Gramin Vikas Seva Sanstha C/o Mr. Anirdha Manik Adsul Wagh Mala, Behind Krandikar Hospital, Ahmednagar, Tal/Distt. Ahedmdnagar, Maharashtra.	Skill Development, Rs. 53.34 Crore.	The Committee recommended approval for the project at the estimated cost of Rs. 53.34 Crore for three financial years commencing with financial year, 2015-16 i.e. 2015-16, 2016-17 and 2017-18.
18	UMEED 208-216, DDA Commercial Complex, Aurabindo Place Market, Hauz Khas, New Delhi-110016.	Poverty Alleviation through Income Generation Programme and Health Care. Rs. 6.62 crore.	The Committee recommended approval for the project at the estimated cost of Rs. 6.62 crore for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.
19	Nowrosjee Wadia Maternity Hospital, Achary Donde Marg, Parel-400012 District Mumbai(MH), India.	Upgrading & Modernization of Nowrosjee Wadia Maternity Hospital. Rs.1912 lakh with corpus fund of Rs.200 lakh.	The Committee recommended approval for the project at the estimated cost of Rs. 1912 lakh with corpus fund of Rs. 200 lakh for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.
20	MESCO Education Society, Natalwala Building, 110, V.S. Road, Mahim, Mumbai-400016.	School Construction project and conducting/sustaining this Activity in Rural Area. Rs. 12.00 crore.	The Committee recommended approval for the project at the estimated cost of Rs. 12.00 crore for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.

- | | | | |
|----|---|---|---|
| 21 | David Rajasingh Educational & Charitable Trust, Melur, Doraisampuram Village, Rajapalayam, Virudhunagar District, Tamilnadu-626121. | <p>(a) Stella Mary's Arts & Science College</p> <p>(b) Stella Mary's Orphanage Home</p> <p>(c) Stella Mary's Free Service Hospital</p> <p>(d) Stella Mary's Blind School. Rs. 20.00 crore. (Rs.10 crore+ Rs.3 crore+Rs.5 crore+Rs.2 crore).</p> | <p>The Committee recommended approval for the project at the estimated cost of Rs 20.00 crore (Rs.10 crore+ Rs.3 crore+Rs.5 crore+Rs.2 crore) for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.</p> |
| 22 | Society for the welfare of weaker Sections Near DFO Office, Parlakhemundi, District Gajapati, Odisha-761200. | Hi-Tech Vocational, Agricultural Skill Development Training. Rs.12.04 crore. | <p>The Committee recommended approval for the project at the estimated cost of Rs. 12.04 crore for three financial years commencing with financial year, 2015-16 i.e., 2015-16, 2016-17 and 2017-18.</p> |

II. This notification shall remain in force for a period of three years in relation to financial years 2015-16, 2016-17 and 2017-18 in respect of the projects or schemes mentioned at serial numbers 1 to 22 of the Table above.

■ ■