

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

NOTIFICATION NO. SO 3041(E) [NO.231/2015 (F.NO.V.27015/3/2015-SO (NAT.COM))], DATED 10-11-2015

Whereas by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O. 3021(E) dated 23.12.2010 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 25, "Bhai Kahnaiyaji Birdh Ghar Yatim Ghar Ayurvedic Dawaghar Welfare Society" by "Bhai Kahnaiyaji Birdh Ghar, Yatimghar, Ayurvedic Dawa Khana, Bhai Majh Sahib Road, Sultanwind, District Amritsar, Punjab-143001", as an eligible project or scheme, at the estimated cost of Rs 1.55 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 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 "Bhai Kahnaiyaji Birdh Ghar Yatim Ghar Ayurvedic Dawaghar Welfare Society", which is being carried out by "Bhai Kahnaiyaji Birdh Ghar, Yatimghar, Ayurvedic Dawa Khana, Bhai Majh Sahib Road, Sultanwind, District Amritsar, Punjab-143001", without any change in the approved cost of Rs 1.55 crore, for a further period of three years commencing with financial year 2013-14, i.e., 2013-14, 2014-15 & 2015-16. Since the financial years 2013-14 and 2014-15 have already lapsed, no certificate under section 35AC of the IT Act, 1961 would be issued for the financial years 2013-14 and 2014-15.

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