

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

NOTIFICATION NO. SO 3071(E) [NO.261/2015 {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. 1501(E) dated 7th September, 2007, 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 10, for "Educational, Vocational, Medical, Social & Economic Development of the disabled and SC Community" by "Social Service Centre, No.3/271, Bharathidasan Street, Ganapathy Nagar, Vandalur, Chennai 48", as an eligible project or scheme for a period of three years beginning with financial year 2007-08, which was extended further *vide* notification S.O. No. 1136 (E) dated 17th May, 2010 for a period of two years beginning with the financial year 2010-11 and which was extended further *vide* notification number S.O. 1096(E) dated the 14.5.2012 for a period of three years ending with financial year 2014-15;

And whereas the said project or scheme is likely to extend beyond eight 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 notifying 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 specifies the scheme or project for infrastructure development for "Educational, Vocational, Medical, Social & Economic Development of the disabled and SC Community" which is being carried out by "Social Service Centre, No.3/271, Bharathidasan Street, Ganapathy Nagar, Vandalur, Chennai 48", without any change in the approved cost of Rs. 2.62 crore, as an eligible project or scheme for a further period of three years commencing with financial year 2015-16 i.e 2015-16, 2016-17 & 2017-18.

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