

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

NOTIFICATION NO. SO 3074(E) [NO.264/2015 (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.1404(E) dated the 4th September, 2006, 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 11, "Centre for Rehabilitation and Development, Chitrakoot, UP (for relief & rehabilitation of disabled.)" by "Jagadguru Rambhadracharya Handicapped University, Chitrakoot, Uttar Pradesh - 210204", as an eligible project or scheme for a period of three years beginning with financial year 2006-2007, which was extended further *vide* notification number S.O. 2044 (E) dated 6th August, 2009 for a period of three years beginning with financial year 2009-10 and which was extended further *vide* notification number S.O. 2421(E) dated the 9.10.2012 for a period of three years ending with financial year 2014-15;

And whereas the said project or scheme is likely to extend beyond nine 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 "Centre for Rehabilitation and Development, Chitrakoot, UP (for relief & rehabilitation of disabled.)" which is being carried out by "Jagadguru Rambhadracharya Handicapped University, Chitrakoot, Uttar Pradesh - 210204", without any change in the approved cost of Rs. 30.00 crore including a corpus fund of Rs.10.00 crore, as an eligible project or scheme for a further period of three years beginning with financial year 2015-16 i.e 2015-16, 2016-17 & 2017-18.

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