

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

**NOTIFICATION NO. SO 3033(E) [NO.265/2015 (F.NO.V.27015/4/2015-SO (NAT.COM))], DATED 7-12-2015**

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

<i>Serial No.</i>	<i>Name of the Institution</i>	<i>Project or scheme and estimated cost thereof</i>	<i>Maximum amount of cost to be allowed as deduction under section 35AC and period of approval</i>
(1)	(2)	(3)	(4)
1.	Saurashtra Medical and Educational Charitable Trust Jayshree Vyapar Bhavan Malaviya Road, Opposite Saurashtra Cold Storage Rajkot – 360002.	Centre for Excellence in Tranfusion Medicine Rs. 751.00 lakh	The Committee recommended approval for the project at the estimated cost of Rs. 6.25 crore for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16, 2016-17 and 2017-18.
2.	Mahatma Gandhi University of Medical Sciences and Technology (Mahatma Gandhi Hospital) 19-20, RIICO Institutional Area, Sitapura, Tonk Road, Jaipur, Rajasthan.	Mahatma Gandhi Neurology & Kidney Centre, Jaipur Rs.4628.00 lakh.	The Committee recommended approval for the project at the estimated cost of Rs. 4628.00 Lakh for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16, 2016-17 and 2017-18.
3.	Mascotte Development Society(MDS) 85, Supply Colony, Opposite ATO Apartments Dimapur-797112, Nagaland.	Technical Education for all Rs. 795.54 lakh.	The Committee recommended approval for the project at the estimated cost of Rs. 795.54 Lakh for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16, 2016-17 and 2017-18.
4.	S.N. Education Society Shanti Bhavan, Pathak Ward District Katni-483501 Madhya Pradesh.	Efforts to reach to the Unreached through Vocational Training with Disabilities & Women Rs. 13.44 Crore.	The Committee recommended approval for the project at the estimated cost of Rs. 13.44 crore for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16, 2016-17 and 2017-18.
5.	Matsyodari Shikshan Sanstha Saraswadi Naka, Near Railway Overbridge, Survey No.488, Jalna -431203, Maharashtra.	Extension of School Building Tirthpuri Rs. 407.26 lakh.	The Committee recommended approval for the project at the estimated cost of Rs. 407.26 Lakh for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16, 2016-17 and 2017-18.
6.	Marathwada Sheti Sahayya Mandal, Krishi Vigyan Kendra, Kharpudi Village Bhatepuri Road, Jalna-431203. Maharashtra.	Secondary Primary School, Kharpudi Rs. 565.88 lakhs.	The Committee recommended approval for the project at the estimated cost of Rs. 565.88 Lakh for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16, 2016-17 and 2017-18.

7.	Billion Hearts Beating Foundation D1105, New Friends Colony, New Delhi-110065.	Old Age Home Project Rs. 41.58 lakh.	The Committee recommended approval for the project at the estimated cost of Rs. 41.58 Lakh for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16, 2016-17 and 2017-18.
8.	Jijau Mahhila Bahuuddeshiya Shikshan Sanstha Dattkripa, At post – Ambetakli, Tq. Khamgaon Dist. Buldhana, Maharashtra– 444303.	Construction and running of Boys Hostel for Secondary and Higher Secondary Students from the Weaker Section of the Society. Rs. 2.13 crore.	The Committee recommended approval for the project at the estimated cost of Rs. 2.13 crore for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16, 2016-17 and 2017-18.
9.	Sahyog Gramya Mahila Navnirman Sangh, Alka Chambers, 2nd Floor, Bhuthana Chowk, Rajkot-360001 (Gujarat).	Sarva Gramin Vikash Rs. 500.00 lakh (for 5 years).	The Committee recommended approval for the project at the estimated cost of Rs. 300.00 Lakh for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16, 2016-17 and 2017-18.
10.	Prashanti Medical Services & Research Foundation, Sri Satya Sai Heart Hospital, Kashindra Vilage Ahmedabad-Dholka Road (Gujarat).	PRASHANTI MEDICAL SERVICES & RESEACH FOUNDATION, Ahmedabad Rs. 250.00 CRORE.	The Committee recommended approval for the project at the estimated cost of Rs. 250.00 crore for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16, 2016-17 and 2017-18.
11.	NAV JAGRITI Village: Sikati, Post Office : Anjani Via : Parsa; Saran-841219 (Bihar).	Hospital for underprivileged communities of flood affected areas of North Bihar . Rs. 8.93 Crore.	The Committee recommended approval for the project at the estimated cost of Rs. 8.93 crore for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16, 2016-17 and 2017-18.
12.	Jamiat Ulama E Relief Foundation Opp. B.I.T. Chawl No.1, Imam Wada Compound, Imam Wada Road, Mumbai-400009.	Construction of Dwelling units form Economical Weaker Section affected by Calamities (free cost) & Education, Medical & Legal Aid for Poor People. Rs.9.09 crore.	The Committee recommended approval for the project at the estimated cost of Rs. 9.09 crore for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16, 2016-17 and 2017-18.
13.	Garhwal Community Development & Welfare Society Mussorie Road, Chamba, District-Tehri Garhwal Uttaranchal-249148.	Running of Mobile Van Clinics for General Health Services with Special Emphasis on Maternal & Child Health Care and Health Awareness Program. Rs. 7.48 crore.	The Committee recommended approval for the project at the estimated cost of Rs. 7.48 crore for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16, 2016-17 and 2017-18.
14.	Centurion University of Technology & Management At-Alluri Nagar, Post-R Sitapur Via- Uppalada, parlakhemundi Distt. Gajapati, Odisha-761211.	Skill Development & Vocational Education especially youth from left wing extremist area and backward region. Rs. 69.65 crore. (7 years).	The Committee recommended approval for the project at the estimated cost of Rs 26.45 crore for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16, 2016-17 and 2017-18.

15.	Lord Parshvanath Foundation 10, Princep Street, 2nd Floor, Kokatta- 700072.	Sidhayatan Rs. 32.35 Crore.	The Committee recommended approval for the project at the estimated cost of Rs 32.35 crore for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16, 2016-17 and 2017-18.
16.	Rescue Foundation, Plot No.39, Fathima Devi Road, Behind Our Lady of Remedy School, Poinzur, Kandivali (W), Mumbai 400 067.	Rescue, Rehabilitation, Repatriation & Reintegration . Rs.10.56 crore.	The Committee recommended approval for the project at the estimated cost of Rs.10.56 crore for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16 2016-17 and 2017-18.
17.	Shiv Bhageerathi Viklang Sikshan Priskhan Sansthan Village Suhagpur Tehsil Dhampur-246761 (Bijnor) Uttar Pradesh.	Setting of Deaf and Dumb school with Hostel facility for rural Development at Bijor. Rs. 5.00 crore.	The Committee recommended approval for the project at the estimated cost of Rs. 5.00 crore for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16 2016-17 and 2017-18.
18.	Sri Sathya Sai Vidyaa Mandir CharitableTrust Char Rasta,Pipaliya, Ta : Maliya Miyana District Morabi Rajkot-363660 Gujarat.	Sri Sathya Sai Vidya Mandir Charitable Trust, Pipaliya Rs. 20.00 crore (16 years).	The Committee recommended approval for the project at the estimated cost of Rs. 7.40 crore for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16 2016-17 and 2017-18.
19.	BHAGVATULLA CHARITABLETRUST Ecological Rejuvenation Center, Haripuram, Rambilli Mandal, Visakhapatanam Andhra Pradesh – 531061.	BCT Residential Model High School. Rs. 4.93 crore including a corpus fund of Rs. 3.00 crore.	The Committee recommended approval for the project at the estimated cost of Rs. 4.93 crore including a corpus fund of Rs.3.00 crore for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16 2016-17 and 2017-18.
20.	JANAKALYAN Shantinagar, R.H. Colony No.4, Sindhanur-584143Raichur District, Karnataka.	Ensuring post-metric education to adolescent girls & rural youths to enhance age of marriage from 14 to 18 years thus avoiding early pregnancy and its deadly consequences in Hyderabad, Karnataka regions and improving livelihood securities to ensure sustainability of the intervention. Rs. 9.76 crore.	The Committee recommended approval for the project at the estimated cost of Rs. 9.76 crore for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16 2016-17 and 2017-18.
21.	Sanskar Foundation C/o Mr. Vaikunth Kumbhar A/P ; Devechi Alandi Tal:-Khed, Distt., Pune, Maharashtra.	Upgradation and construction of running school building for SC/ST and Backward areas children's. Rs. 15.24 crore.	The Committee recommended approval for the project at the estimated cost of Rs 15.24 crore for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16, 2016-17 and 2017-18.
22.	Kalanjiam Foundation No.1-A, Vaiyanathapuram East, Kennet Cross Road, Near Seventh Day School Madurai-625016.	Poverty reduction and enabling poor women through building sustainable people institutions. Rs. 14.54 crore.	The Committee recommended approval for the project at the estimated cost of Rs 14.54 crore for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16, 2016-17 and 2017-18.

23.	Mahan Trust Mahan Mahatma Gandhi Tribal Hospital, Karmagram, Utavali, Tah: Dharni, Distt. Amravati-444702. Maharashtra State.	MAHAN Mahatma Gandhi Tribal Hospital . Rs. 15.84 crore for 27 years.	The Committee recommended approval for the project at the estimated cost of Rs. 1.76 crore for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16, 2016-17 and 2017-18.
24.	RWNG Songsama Welfare Society P.O. Mandai, Vill : Gachia Para, P.S. Mandwi, West Tripura-799045.	Rural Infrastructure development for the benefit of the poorer section of the Tribal Community living below poverty line intended to raise their living standards. Rs.12.16 Crore (for 5 years).	The Committee recommended approval for the project at the estimated cost of Rs. 7.29 crore for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16, 2016-17 and 2017-18.
25.	Agastya International foundation, 101, Varsav Plaza,12, Jayamahar Main Road, Bangalore-560046.	(1) Learning Program for disadvantage children and teacher Training programs with the primary target being Rural/poor urban Children & Teachers across India. (2) Construction of accommodation at Kuppam campus for resource persons/trainers & trainees – totalling to about 13611 sq feet. (3) Construction of interactive Discovery centre of about 6880 Sq. feet with equipment and interactive models. (Rs.11,523 + Rs.747 + Rs.330) lakh= Rs.12,600 lakh.	The Committee recommended approval for the project at the estimated cost of Rs. 126.00 crore for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16, 2016-17 and 2017-18.
26.	Foundation for Promotion of Sports & Games 310, Dalamal Chambers,3rd floor, 29, New Manine Lines, Mumbai-400020.	Olympic Gold Quest. Rs.16.16 Crore.	The Committee recommended approval for the project at the estimated cost of Rs. 16.16 crore for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16, 2016-17 and 2017-18.
27.	Mann Deshi Foundation A/P; Mhaswad, Tal: mann, Ditt: Satara,Maharashtra-415509.	Mann Deshi Cattle Camp. Rs. 5.82 CRORE.	The Committee recommended approval for the project at the estimated cost of Rs. 5.82 crore for financial year 2015-16.
28.	Association of Palliative Care Cipla Palliative Care and Training Centre Warje, Pune-411058.	Palliative Care Centre. Rs 6.32 crore.	The Committee recommended approval for the project at the estimated cost of Rs 6.32 crore for three financial years commencing with financial year, 2015-16 <i>i.e.</i> , 2015-16, 2016-17 and 2017-18.

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 28 of the Table above.

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