

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

NOTIFICATION NO. SO 2380(E) [NO.59/2016 (F.NO.V.27015/2/2016-SO (NAT.COM)], DATED 12-7-2016

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), 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 35AC for the period of approval, namely:—

TABLE

<i>Sl. No.</i>	<i>Name of the Institution/Organization</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	Nirmal Takhat Baba Budha Shaib Charitable Trust Village and Post Office Dakhoa District Jalandhar-144023	Basera (Old Age Home) Rs. 1182.49 lakh	Rs. 394.16 lakh for financial year 2016-17.
2	Shrimad Rajchandra Educational Trust Karanjveri, Kangvi Road, Dharampur, District Valsad Gujarat-396051	1. To construct and maintain places for educational institutions', hostels, auditorium, libraries, skill development center, science laboratories and to equip them necessary instruments. 2. To educate the physically challenged, aged and socially under privileged to become self-sufficient and to impart knowledge and education to people without any indiscrimination based on race, caste, religion, sect, color or region. Rs. 79.31 crore.	Rs. 26.43 crore for financial year 2016-17.
3	Cumulative Action for Rural Development Trust No.3/1, K.K. Road, Kalvi Ulgam, Villupuram-605602 Tamilnadu	Integrated Social Cultural Educational Economical Development of the Tribal people Rs. 4.00 Crore	Rs. 1.33 crore for financial year 2016-17.
4	Shri Sai Baba Annachhatra Mandal Pratishirdi Shri Saibaba Mandir, Somatane Phanta, Shirgaon, Tq. Maval, District Pune Maharashtra-	Vocational Training to poor and backward class peoples (earlier it was Construction of Bhakt Niwas, Food Distribution and Vocational Training to poor and backward class peoples) Rs. 5.36 crore	Rs. 1.79 crore for financial year 2016-17.
5	Yeshaswini Co-operative Farmers' Health Care Trust Department of Co-operation MS Building, VI Floor, Bengaluru-560001.	Yeshaswini Co-operative Farmers' Healthcare Scheme Rs. 250.00 Crore	Rs. 83.33 crore for financial year 2016-17.

6	Norwegain Free Envangelical Mission, Dhanora C/o Rev. Sharshikant Shmuvel Hiwale TQ Chopda, Distt. Jalgaon Maharashtra-425001.	Swayam Siddha Abhiyaan (Education-Hostel-Orphange-Medical-Social Work-Spiritual) Rs. 7.54 Crore	Rs. 2.51 crore for financial year 2016-17.
7	Abdul Hamid Ansari Charitable Trust 12, Summerville, 790 Bhulabhai Desai Road, Mumbai-400026	Vocational Training of Orphan Girls Rs. 24.00 lakh	Rs. 8.00 lakh for financial year 2016-17.
8	Teach to Lead Voltas House, C Block T.B. Kadam Marg, Chinchpokli,5 Mumbai-400033	Teach For India Rs. 163.67 crore	Rs. 54.56 crore for financial year 2016-17.
9	The Braj Foundation C-6/28, SDA, Hauz Khas, New Delhi-110016	Restoration of 137scared forests of Braj Region Rs. 165.00 crore	Rs. 55.00 crore for financial year 2016-17.
10	Life Line Care Organization A/234, Bharat Vihar, Near Badi Mahazid, Kakrola, New Delhi-110078.	Life Line Care Organization Project Rs. 92.50 Lakh	Rs. 30.83 lakh for financial year 2016-17.
11	Shivchatrapati Sevabhavi Sanstha Ahmadpur AT Post Sindgi(BK) TQ. Ahmadpur, District Latur Maharashtra-413515	B.ED & D.Ed College & Boys and Girls Hostel & building construction Rs. 5.48 crore	Rs. 1.83 crore for financial year 2016-17.
12	Nival Samuday Kalyan Sangh At-D-1/43, Ambedkar Nagar, Sector - 4, New Delhi-110062	Running of vocational training centers and educational help center exclusively for 5000 rural women and school drop-out children to make them socially and economically viable and independent Rs. 6.86 Crore	Rs. 2.29 crore for financial year 2016-17.
13	Mission for Ananth Development & Welfare Society SCA-Gussain Bhawan, near ITI Joshiyara Uttarakhand-249193	Education support to underprivileged children and women of Uttarakashi Rs. 5.89 crore	Rs. 1.96 crore for financial year 2016-17.
14	Triveni Educational Trust Langmeidong P.O.& P.S. Kakching Thoubal District Manipur-795103	Multipurpose Hall Rs. 6.01 Crore	Rs. 2.00 Crore for financial year 2016-17.

15	Balaji Heart Hospital and Diagnostic Centre 72, Laxmi Villas, 87, Napeansea Road, Mumbai-400006	To do heart surgeries of 6500 poor children suffering from serious heart problems at 100% free of cost to the beneficiary. Rs. 13791.61 lakh	Rs. 45.97 crore for financial year 2016-17.
16	Development of Education Environment parity and awareness movement society (DEEPAM) Santhi Nilayam Girls Hr. Secondary School Stop Periyar Nagar Harur-636903 Dharmapuri Dist. Tamil Nadu.	Comprehensive Programme for Leprosy Patients Rs. 4.00 Crore	Rs. 1.33 crore for financial year 2016-17.
17	Bal Vikas Mahila Sewa Sansthan 3/299, II nd Floor, Vishal Khand, Gomti Nagar, Lucknow-226010	Subash Chandra Bose National Sports Academy Rs. 3950.71 lakh	Rs. 1316.90 lakh for financial year 2016-17.
18	Yogesh Rural Cancer Research & Relief Society, Ahmednagar Garud Hospital & Cancer Centre Saveli Road, Ahmednagar-414003	To Establish the First Radiotherapy Centre for poor Cancer Patients Rs. 8.45 crore	Rs. 2.81 crore for financial year 2016-17.
19	Shyama Memorial Welfare Society 364/17, Jain Temple Saadat Ganj Lucknow-226003 Uttar Pradesh	Ankuram Rs. 1.50 crore	Rs. 50.00 lakh for financial year 2016-17.
20	BTL Educational Trust For Rural Development, No.259/B, Bommasandra Industrial area, Hosur Road, Bangalore-560099.	BTL Charitable Hospital Rs. 1600.00 lakh	Rs. 533.33 lakh for financial year 2016-17.
21	Muskan Sansthan Choubisa Samaj Ka Nohra Mohalla Ghanti Dungarpur-314001 Rajasthan	Programme for Development of Poor and Destitute Women Rs. 4.35 crore	Rs. 1.45 crore for financial year 2016-17.
22	Fazlani Aishabai & Haji Abdul Latif Charitable Trust 21st Floor, Nirmal, Nariman Point, Mumbai-400021.	Undertaking for renovation, reconstruction and major repairs of dilapidated school, hostel, hospital buildings and diagnostic centers providing services to persons from economically weaker section of the society. Also providing dwelling units for rehabilitation of poor and needy persons and providing study materials to poor students. Rs. 19.06 crore	Rs. 6.35 crore for financial year 2016-17.

23	Our Sahara Foundation F4/76, Defense Park, Moynagarh Kolkatta-700141 West Bengal	Running Creche Centers for Children of poor working mothers, constructing improved cook stoves to conduct vocational training for self employment of local youth Rs. 10.71 crore	Rs. 3.57 crore for financial year 2016-17.
24	The Konkan Muslim Education Society of Thane District, Bhiwandi H.No.158, Rais High School Campus, Thana Road, Bhiwandi, District Thane Maharashtra – 421302	Konkan Muslim Education Society's Hospital & Research Foundation Rs. 28.64 Crore (including corpus fund of Rs. 3.00 crore)	Rs. 9.55 Crore (including corpus fund of Rs. 1.00 crore) for financial year 2016-17.
25	Manav Kalyan Trust, Maqbool Road, 61, Anand Avenue, Maqbool Road Amritsar-143001(Punjab)	(1) Free Residential School from Class 1st to 12th (2) Free Technical School for girls for training in Computer and Accountancy (3) Free Adult Education (4) Free Health Care Project for the mental and physical development of children from poor families. Rs. 12.00 Crore	Rs. 4.00 crore for financial year 2016-17.
26	Param Shakti Peeth LUV 103 Agrasen Awas, 66, I.P. Extn, New Delhi-11092	Vatsalya Gram Shiksha Nidhi project Rs. 31.88 crore	Rs. 10.62 crore for financial year 2016-17.
27	Snehalaya, Ahmednagar Survey No. 239, F-Block, MIDC, Nimbak, Tal. & District, Ahmednagar Maharashtra-414111	Devdasi Putra Utthhan Rs. 7.54 crore	Rs. 2.51 crore for financial year 2016-17.
28	Chil Chil Asain Mission Society (CHAMS) CHAMS Camps Kanglatongbi-795151 Manipur	Upliftment of Tribal Communities through Quality Education and Vocational Training Rs. 50.00 Crore	Rs. 16.67 crore for financial year 2016-17.
29	Shrimad Rajchandra Sarvamangal Trust Shrimad Rajchandra Hospital Opposite S.T. Bus Depot Dharmapur-396050 District Valsad Gujarat	To provide the best comprehensive medical services of high quality to the destitute and needy people with special emphasis on women and children Rs. 56.11 crore	Rs. 18.70 crore for financial year 2016-17.

30	The Muslim Ambulance Society 154, Kambekar Street Mumbai-400003	Continuation of present activities (M.H. Saboo Siddique Maternity and General Hospital, Imamwada) Rs. 7.64 crore	Rs. 2.55 crore for financial year 2016-17.
31	Narishakti Mahila Samiti At HIG-1, Vivek Vihar, P.O. Engineering School Square, Berhampur-10, District Ganjam Odisha-760010	Seekho Aur Kamao for Rural Youth Farmer and Women Rs. 1523.24 lakh	Rs. 507.75 lakh for financial year 2016-17.
32	Sri Hara Kasturi Memorial Trust 5, Alexandra Court 60/1, Chowringhee Road, Kolkatta-700020	(i) Swachh Bharat Abhiyan (ii) Education Relief Program (i) Rs. 42.88 lakh (ii) Rs. 2.56 crore	(i) 14.29 lakh for Swahh Bharat Abhiyan (ii) Rs. 85.33 lakh for Education Relief Program for financial year 2016-17.

II. This notification shall remain in force for the period of and in relation to financial year in respect of the projects or schemes mentioned above against the respective institutions/projects.

III. The exemption u/s 35AC will not apply to the funds received under Schedule VII of the Section 135 of the Companies Act and Companies (CSR) Rules 2014.

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