

## NOTIFICATION

### INCOME-TAX ACT

***Section 35AC, read with Explanation (b) thereto, of the Income-tax Act, 1961 – Eligible projects or schemes, expenditure on – Notified eligible projects or schemes***

**NOTIFICATION NO.91/2010[F.NO.V.27015/4/2010-SO(NAT.COM)]/S.O. 3066(E), DATED 30-12-2010**

WHEREAS by notification of the Government of India in the Ministry of Finance (Department of Revenue) number S.O. 232(E), dated the 24th February, 2004, 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 notified at serial number 4, "Construction of 76 Bed Multi Speciality Hospital" by Lakulish International Fellowship's Enlightenment (Life) Mission, Block A, Second Floor RBG Complex, Bahucharaji Road, Karelilbag, Vadodara-390018, as an eligible project or scheme for a period of two years beginning with financial year 2003-04, which was extended further *vide* notification number S.O. 158(E), dated the 3rd February, 2006 for a period of two years beginning with financial year 2005-06 and which was extended further *vide* notification number S.O. 2396(E), dated 3rd October, 2008 for a period of three years beginning with financial year 2007-08;

AND WHEREAS the said project or scheme is likely to extend beyond seven 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, "Construction of 76 Bed Multi Speciality Hospital" being carried out Lakulish International Fellowship's Enlightenment (Life) Mission, Block A, Second Floor, RBG Complex, Bahucharaji Road, Karelilbag, Vadodara-390018, without any change in the approved cost of Rs. 260.63 lakh, as an eligible project or scheme for a further period of three years beginning with financial years 2010-11 *i.e.*, 2010-11, 2011-12 and 2012-13.

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