

**SECTION 35AC, READ WITH EXPLANATION (b) THERETO, OF THE INCOME-TAX ACT, 1961 - ELIGIBLE PROJECTS OR SCHEMES, EXPENDITURE ON - NOTIFIED ELIGIBLE PROJECTS OR SCHEMES - PRAYAS JUVENILE AID CENTRE, DELHI**

**NOTIFICATION NO.92/2015 [F.NO.V.27015/4/2014-SO(NAT.COM)]/SO 462(E), DATED 11-2-2015**

Whereas by notification of the Government of India, in the Ministry of Finance (Department of Revenue) number S.O. 135(E) dated the 17th October, 2002, issued under subsection (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 1, "Prayas Juvenile Aid Centre, Delhi" by "Prayas Juvenile Aid Centre, Flat No. 1-X, Block No.F, Jahangirpuri, Delhi -110033", as an eligible project or scheme for a period of three years beginning with assessment year 2003-2004; which was extended further vide notification number S.O. 147(E) dated the 3rd February, 2006 for a period of three years beginning with financial year 2005-2006; which was extended further vide notification number S.O. 238(E) dated 21st January, 2009 for a period of three years beginning with the financial year 2008-09 and which was further extended vide notification number S.O. 1987(E) dated 14.5.2011 for a period of three years ending with financial year 2013-14;

And whereas the said project or scheme is likely to extend beyond twelve 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 "Prayas Juvenile Aid Centre, Delhi" which is being carried out by "Prayas Juvenile Aid Centre, Flat No.1-X, Block No.F, Jahangirpuri, Delhi - 110033", without any change in the approved cost of Rs.324.68 lakh, as an eligible project or scheme for a further period of three years beginning with financial year 2014-15, i.e., 2014-15, 2015-16 and 2016-17.

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