

COMMISSIONER OF INCOME TAX (EXEMPTIONS)
10B, Middleton Row, 6th floor, Kolkata – 700 071.

Name & address	: INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA DC-35/1, Sector- I, Salt lake, Kolkata- 700064
PAN	: AAAAI2170E
Date of application	: 28-10-2016
Date of order	: 22-02-2017

APPROVAL U/S 80G(5)(vi) OF THE INCOME TAX ACT, 1961

The aforesaid Institution had been registered u/s.10(23C)(iiiab) of Income-tax Act vide Memo No. CIT(E)/u/s 10(23C)(iiiab)/2015-16/Kol/29 dated 16-10-2015. It is certified that donation made to “INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA” shall qualify for deduction u/s 80G(5)(vi) of the Income Tax Act, 1961 subject to the fulfilment of conditions laid down in clauses (i) to (v) of sub-section (5) of section 80G of the I.T. Act, 1961.

2. This approval shall be valid in perpetuity w.e.f. 28-10-2016 unless specifically withdrawn.

(i) The Return of income in ITR-7 along with the Income & Expenditure Account, Receipts and Payments Account and Balance Sheet should be submitted annually to the Income Tax Officer (Exemptions)/ Ward- 1(1), Kolkata, having jurisdiction over the case.

(ii) No change in the Memorandum of Association as well as Regulations of Association shall be effected without the prior approval of the Commissioner of Income Tax (Exemptions), Kolkata.

(iii) Every receipt issued to a donor shall bear the Memo No. mentioned below and date of this order.

(iv) Under the provisions u/s.80G(5)(i)(a) the institution/fund registered u/s.12A, u/s.12AA(1)(b) or approved u/s.10(23), 10(23C)(vi)/(via), etc., shall have to maintain separate books of accounts in respect of any business activity carried on and shall intimate this office within one month about commencement of such activity.


(A.KUMAR)

Commissioner of Income Tax (Exemptions), Kolkata

Memo No. CIT(E)/10E/717/16-17/G-0391/3953-55

Date:- 10-03-2017.

