



**OFFICE OF THE  
COMMISSIONER OF INCOME TAX  
JORHAT**

**ORDER UNDER SECTION 80G(5)(vi) OF THE INCOME TAX ACT 1961.**

**Dated Jorhat, the 28th February, 2011.**

With reference to the application for renewal of approval under section 80G(5) of the Income tax Act, 1961 submitted by Rural Development Association, Wainem, Manipur (PAN- AAAAR5389N) in Form No. 10G on 06-09-2010, it is considered that the donations made to the said Trust/Society will be eligible for the benefit of deduction u/s 80G of the Income Tax Act, 1961 from February 28, 2011 onwards in the hands of the donors subject to the limits and conditions laid down in the said section.

**Note**

- (i) Return of Income will have to be filed before the Assessing Officer concerned every year as per requirement of section 139(4A).
- (ii) The statement of Income & Expenditure with Balance Sheet will have to be filed before the Assessing Officer concerned annually.
- (iii) The receipt issued to the donor should bear the number and date of issue of this communication.
- (iv) Amendments, if any, made to the constitution should be intimated to this office immediately.
- (v) The Commissioner will also have the power of withdraw the approval if he is satisfied that the activities of the Institution/Fund are not genuine or are not being carried out in accordance with the objects.

**Seal of the Commissioner  
Of Income tax**

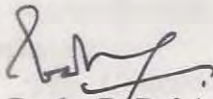


*Sd/*  
( L.C.Joshi Rane )  
Commissioner of Income tax,  
Jorhat.

Memo No. OC- 487/80G/CIT/JRT/2010-11/1664-69 dated, the 28<sup>th</sup> February, 2011.  
24/6

Copy to :-

1. ✓ The Secretary, Rural Development Association, Wainem, B.P.O. Bungte, P.O. Manbol, Sarder Hill, senapati District, Manipur 795134.
2. The Deputy Commissioner of Income tax, Circle- Imphal, with reference to his check Sheet report dated on 2<sup>th</sup> March, 2011 for information. He is instructed to examine the accounts carefully for every year having regard to the provisions of section 11, 12, and 13 read with section 12A and 80G(5) and should ascertain every year if the trust/institution is one to which Section 80G(5) ceases to apply for any reason with detailed reasons thereof to this office. It should clearly be understood that this letter does not put a final seal in the hands of the Assessing officer who will be at liberty and also duty bound to examine every such case as per provisions of the income Tax Act, 1961. He is also instructed to send a report in detail against each column of Form 10G application submitted by the institution in future.
3. The Chief Commissioner of Income tax, Guwahati ,
4. The Commissioner of Income tax, Dibrugarh, and Guwahati 1,
5. All Additional/Joint Commissioner of Income tax ,Range under CIT, Jorhat.



( Partha B. Deb )  
Income Tax Officer (tech )  
For Commissioner of Income tax,  
JORHAT, ASSAM.