



OFFICE OF THE
COMMISSIONER OF INCOME TAX, JORHAT
AAYAKAR BHAWAN, THANA ROAD, JORHAT, ASSAM

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

Dated, Jorhat, the 12th November, 2014

With reference to the application for approval under section 80G(5) of the Income-tax Act, 1961 submitted by **COMPASSION CHILDREN MINISTRIES, KATHIKHO KARONG, SENAPATI DISTRICT, MANIPUR (PAN -AAA AC7396Q)** in Form No. 10G, it is considered that the donations made to the said institution will be eligible for the benefit of deduction u/s 80G of the Income-tax, 1961 from 01/04/2014 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 are not genuine or are not being carried out in accordance with the objects.

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(RAJU TAYENG)

Commissioner of Income-tax, Jorhat

Memo No OC-729 /80G/CIT/JRT/2014-15/ 8480-85

Dated. 12-11-2014

Copy to the:-

1. Secretary, **COMPASSION CHILDREN MINISTRIES, KATHIKHO KARONG, SENAPATI DISTRICT, MANIPUR**
2. Deputy Commissioner of Income tax, Circle- Imphal. He is instructed to examine the accounts carefully for every year having regards to the provisions of section 11,12,13 read with section 12A and 80G and 2(15) of the Income-tax Act, 1961 and should ascertain every year if the institution is one to which Section 80G(5) ceases to apply for any reason and send proposal if any with details notes for withdrawal of the approval to this office.
3. Pr. Chief Commissioner of Income tax, NER, Guwahati, Aayakar Bhavan, Guwahati-5.
4. Commissioner of Income-tax (s), Dibrugarh/Shillong/Guwahati-1 & 2.
5. Additional/Joint Commissioner of Income tax, Range-Jorhat/Sivasagar/Imphal.

Narayan Das
(NARAYAN DAS)

Income Tax Officer (Technical)
For Commissioner of Income-tax, Jorhat