

DGIT(E)/10(23C)(iv)/2010
Government of India
Ministry of Finance
Department of Revenue
Director General of Income-tax (Exemptions)

New Delhi

6th September, 2010

ORDER

In exercise of the powers conferred by the Sub-Clause (iv) of Clause (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), **Public Health Resource Society, 5A, Jungi House, Ground Floor, Shahpur Jat, New Delhi - 110049** is hereby approved for the purpose of the said sub-clause subject to the following conditions namely:-

- (a) The applicant will apply its income, or accumulate for application, wholly and exclusively to the objects for which it is established and in a case where more than fifteen per cent of its income is accumulated on or after 1st day of April, 2002, the period of the accumulation of the amount exceeding fifteen per cent of its income shall in no case exceed five years;
- (b) The applicant will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11;
- (c) Application of income outside India will be allowed if it is for a charitable purpose which tends to promote international welfare in which India is interested and will be allowed to the extent to which prior approval has been taken from the CBDT as per the provisions of the sec. 11(1)(c) of the Act.
- (d) This order will not apply in relation to any income being profits and gains of business unless the business is incidental to the attainment of the objectives of the applicant and separate books of accounts are maintained in respect of such business;
- (e) The applicant will regularly file its return of income before the Income-tax authority in accordance with the provisions of the Income-tax Act, 1961;
- (f) That in the event of dissolution, its surplus and the asset will be given to a charitable organization with similar objectives and no part of the same will go to any of the trustees of the society.



- (g) The applicant will get its accounts audited by an accountant as defined in explanation below sub section (2) of section 288 and furnish them along with the return of income. The report of such audit in the prescribed form duly signed and verified by such accountant and setting forth such particulars as may be prescribed.
2. Taxability or, otherwise of the income of the Institution would be separately considered as per the provisions of the Income-tax Act, 1961.
 3. This order is applicable for **Asstt. Year 2009-10 and onwards**
 4. The above order is liable to be withdrawn by the prescribed authority, if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it was approved.

Sd/-
(S. P. Swain)
Director General of Income-tax,
(Exemptions), New Delhi.

Order No: F.No. DGIT(E)/10(23C)(iv)/2010-11/673 Dated : 6 September, 2010
Copy to :

- (i) Director, ITA-I, Central Board of Direct Taxes, New Delhi.
- (ii) The Director of Income-tax (Exemptions), New Delhi.
- (iii) **Public Health Resource Society, 5A, Jungi House, Ground Floor, Shahpur Jat, New Delhi - 110049**
- (iv) Master File



(J. A. Khan)
Addl. Director of Income tax,
Hqrs.(Exemptions), New Delhi

