

PROCEEDINGS OF THE DIRECTOR OF INCOME TAX (EXEMPTIONS): HYDERABAD

Sri S.V.JADHAV, I.R.S.,  
Director of Income Tax (Exemptions)

F.No.DIT(E)/HYD/80G/97(12)/07-08

Dated: 12.05.2008

SUB: Granting of an approval or for continuance thereof to an Institution or a fund [referred to u/s.80G(2) & (5) of I.T.Act, 1961] - Regarding.

REF: The application in Form No.10G filed by **Hyderabad Eye Institute Kallam Anji Reddy Campus, L.V.Prasad Marg, Road No.2, Banjara Hills, Hyderabad.**

\* \* \*

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

The application filed in Form No.10G seeking approval in the above case, on 31.12.2007, has been examined and I am satisfied that:

(i) This is a fund/trust as mentioned in clause (iv) of sub section 2 of Sec.80G of the I.T.Act, 1961;

(ii) The donation made to the said trust/fund/society do qualify for deduction in computing the income of a person who makes the donation i.e. in the hands of the donor.

**Accordingly the approval sought for is hereby accorded u/s.80G(5)(vi) of the I.T.Act, 1961.**

2. The approval shall have effect from 01.04.2008 to 31.3.2011 subject to all other provisions of I.T.Act, 1961, as applicable.

(i) The receipts issued to the donors should bear the number and the date of this order and the period of validity.

(ii) The Society shall submit the statement of income and expenditure for the year ended on 31-03-2007 and subsequent year(s) within the prescribed time before the prescribed authority.

(iii) Requests for renewals should be made to the Director of Income-tax (Exemp), Hyderabad, within three months from the expiry of the period mentioned in para 2 above with statements of Income and Expenditure account, Balance Sheet and Audit Report in Form No.10B, wherever the income exceeds Rs.50,000/- and a Certificate signed by all the Office bearers to the effect that the Society did not infringe the provisions of section 13(1) of the Income-tax Act, 1961 from the date of inception till date.

(iv) The Society seeking exemption shall fulfill the conditions mentioned in sub-section 5 of section 80G of I.T.Act, 1961.

(S.V.JADHAV)

Director of Income Tax (Exemptions)  
Hyderabad.

Copy to:

1. **Hyderabad Eye Institute,  
Kallam Anji Reddy Campus,  
L.V.Prasad Marg, Road No.2,  
Banjara Hills, Hyderabad.**
2. The DDIT (Exemptions)-II, Hyderabad.



[D.J.P.Anand]

Income Tax(H.Qrs)(Exemp)  
O/o DIT(E), Hyderabad.

Office of the  
Director of Incometax(Exemptions)  
Hyderabad

F.No.DIT(E)/80G Confirmations/10-11

Date: 30.12.2010

To

Hyderabad Eye Institute  
Kallam Anji Reddy Campus  
LV Prasad Marg, Road No 2  
Banjara Hills, Hyderabad

Sir,


Sub: Granting of an approval or for continuance thereof to an institution or a  
Trust (referred to u/s 80G(2) and 5 of IT Act 1961 - Confirmation - reg

Ref: Your letter dated 24.12.2010.

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With reference to your letter cited above this is to inform you that an amendment was made to Section 80G(5)(vi) through Finance Act (No.2) 2009 wherein it is confirmed that the existing approvals expiring on or after 1.10.2009 shall be deemed to have been extended in perpetuity unless specifically withdrawn.

In view of the same, the earlier renewal upto 31.3.2011 is deemed to have been on force subject to the conditions specified in the previous order and should not hit by the proviso to Section 2 (15) of the IT Act, 1961.

  
(K.K. TRIPATHY)  
Director of Incometax(Exemptions)  
Hyderabad

