

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

Sri C.R. PATI, I.R.S.,  
Commissioner of Income Tax (Exemptions)

F.No. CIT(E)/Hyd/92(12)/12A & 80G/2014-15

Dated:30.06.2015

Sub.: Granting of approval to an Institution or a fund (referred to u/s.  
80G(2) & (5) of the I.T .Act, 1961) – Reg

Ref.: Application in Form No.10G filed by HEALTHIER HEARTS  
FOUNDATION (AABAH1099J), 9-4-57/3/A/4/10/A/2, Hakimpet,  
Towlichowki, Hyderabad, on 24-12-2014

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

The application filed by the above society, which has been granted registration u/s.12AA(1)(b)(i) of the Income Tax Act, 1961, vide order in F.No. CIT(E)/Hyd/92(12)/12A & 80G/2014-15, dated 30.06.2015, in Form No.10G, on 24.12.2014, seeking approval u/s.80G(5) of the Act, has been examined and I am satisfied that

- (i) This is a fund/institution as mentioned in clause (iv) of sub-section (2) of Sec.80G of the I.T. Act, 1961;
- (ii) The donations made to the said institution/fund/ 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 granted u/s 80G(5)(vi) of the Income Tax Act, 1961.

2. The approval shall have effect from **30.06.2015 onwards**, subject to all other provisions of the I.T. Act, 1961 as applicable and the following conditions:-

- i) This approval shall be valid in perpetuity, unless specifically withdrawn.
- ii) Every receipt issued to a donor shall bear the number and the date of this order.



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- iii) The institution shall submit the statement of income and expenditure and other financial statements for the year ending 31.03.2015 and subsequent year(s) within the prescribed time before the prescribed authority.
- iv) The institution shall maintain the books of account regularly and also get them audited as required under clause (b) of subsection (1) of section 12A of the I.T. Act.
- v) The institution shall file the Return of Income regularly as stipulated under section 139(1) read with section 139(4A).
- vi) The institution shall maintain separate books of account in respect of business activity as stipulated in the proviso to clause (i) of sub-section (5) of section 80G. The donations received should not be used directly or indirectly for the purpose of business.
- vii) No Expenditure should be incurred which is of religious nature in any previous year in excess of five percent of its Total Income of that previous year.
- viii) No deduction under Section 80G shall be allowed in respect of any donation unless such donation is of a sum of money.

3. The institution shall fulfill the conditions specified in sub-section (5) of section 80G of I.T.Act, 1961.

Sd/-  
(C.R.PATI)  
Commissioner of Income Tax (Exemptions)  
Hyderabad.

Copy to :

✓ 1. HEALTHIER HEARTS FOUNDATION,  
9-4-57/3/A/4/10/A/2, Hakimpet,  
Towlichowki, Hyderabad.

2. The ITO(Exemptions), Ward-2, Hyderabad.



( G.N. RAGHAVENDRA RAO )  
Dy. Commissioner of Income Tax(H.Qrs)(Exemp),  
O/o.CIT(E), Hyderabad.