

**PROCEEDINGS OF THE COMMISSIONER OF INCOME TAX,
ANDHRA PRADESH – II, HYDERABAD.**

**SRI. P.A.CHOWDARY, I.R.S.,
Commissioner of Incometax, AP – II, Hyd.**

H.Ors.II/12A & 80G/235/2000-01

Dated :30.03.2001.

**Sub : Exemption u/s.80G of the I.T. Act, 1961, - Dr.K.V.Rao Scientific Society
Orders – Reg.**

Ref : Society's application filed on 30.1.2001.

ORDER UNDER SECTION 80G OF THE INCOMETAX ACT, 1961

The application filed by the Society is examined. I am satisfied that the donations made to "Dr.K.V.Rao Scientific Society", be exempt from Income-tax U/s. 80G of the Income-tax Act, 1961, in the hands of the donors subject to the limits prescribed therein. This exemption is valid for the donations made during the period from 30.1.2001 to 31.03.2004.

The exemption granted is, however, subject to the following conditions :

- (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 31-03-2001 and subsequent years within three months of the closure of the relevant years to the Dy. Commissioner of Income-tax, Circle 4(4), Hyderabad.
- (iii). Requests for renewals should be made to the Commissioner of Income-tax, AP-II, Hyderabad, within three months from the end of the period mentioned in para 1 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.
- (v). The Society which incurs expenditure during any previous year, which is of religious nature for an amount not exceeding 5% of its total income in that previous year shall be deemed to be an Institution to which the provisions of Section 5 of Section 80G of the I T Act, 1961 applies. (Sub Section 5B of Section 80G w.e.f.1.4.2000).



(P A CHOWDARY)
Commissioner of Income-tax,
Andhra Pradesh - II, Hyderabad.

To

1. Dr.K.V.Rao Scientific Society, 84, Siddhartha Nagar, P.O.Vengal Rao Nagar, Hyderabad-38.
2. The Dy. Commissioner of Incometax, Circle 4(4), Hyderabad.

(R. MOHAN KUMAR)
Income-tax Officer, (H.Qrs.II)(Tech),
for C.I.T., A.P.-II, Hyderabad.

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

SRI A.K. NIGAM, I.R.S.,
Director of Income tax (Exemptions)

F.No.DIT(E)/80 G/03/(02)/03-04

Dated 26.04.2004

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

REF: The application in form No.10G filed by Dr. K V Rao Scientific Society, 84, Siddhartha Nagar, P.O. Vengal Rao Nagar, Hyderabad - 500 038 - on 03-2-2004

APPROVAL U/S 80G (5)(vi) OF I.T. ACT, 1961:

The application filed in form 10G seeking approval in the above case on 03-2-2004 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.

2. The approval shall have effect from 01-4-2004 to 31-3-2006 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 31-3-2005 and subsequent years within the prescribed time before the prescribed authority.

(iii) Requests for renewals should be made to the Director of Incometax(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 Incometax 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.



Raj
(A.K. NIGAM)

Director of Income tax (Exemptions)
Hyderabad.

- Copy to:
1. The DDIT(Exemptions), Hyderabad.
 2. Dr. K V Rao Scientific Society, 84, Siddhartha Nagar, P.O. Vengal Rao Nagar, Hyderabad - 500 038.

V. Kesava Rao
(V. KESAVA RAO)

I.T.O.(E)(Hqrs), O/O DIT(E), Hyd

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/29(03)/80G/05-06

Dated: 04-09-2006

SUB: Granting of an approval or for continuance thereof to an Institution or a fund (referred to u/s.80G(5)(2)(a)(iv) of I.T.Act, 1961 - Regarding.
REF: The application in Form No.10G filed by Dr K.V.Rao Scientific Society, 84, Siddartha Nagar PO Vengal Rao Nagar, Hyderabad on 09-03-2006.

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 09-03-2006, 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 01-04-2006 to 31-03-2007 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

(S.V.JADHAV)
Director of Income Tax (Exemptions)
Hyderabad

Copy to:

1. Dr K.V.Rao Scientific Society,
84, Siddartha Nagar PO Vengal Rao Nagar, Hyderabad
2. The ADIT (Exemptions)-II, Hyderabad.

N. Venkatramiah

[N.VENKATRAMAIAH]
Incometax Officer (H.Qrs)(Exempt)
O/o DIT(E), Hyderabad.

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/27(4)/07-08

Dated: 20-9-2007

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 **Dr.K.V.Rao Scientific Society, 84, Siddartha Nagar, Vengal Rao Nagar, 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 05-04-2007, 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 **01-04-2007 to 31-3-2009** 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. **Dr.K.V.Rao Scientific Society,**
84, Siddartha Nagar, Vengal Rao Nagar,
Hyderabad.

2. The DDIT (Exemptions)-I, Hyderabad.


[D.J.P.Anand]

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



Director of Income
(Exemptions)

14 AUG 2007

HYDERABAD.

Office of the
Director of Income Tax(Exemptions)
A.P.Olympic Bhavan,Ground Floor,
L.B.Stadium, Basheerbagh,
Hyderabad.

No.DIT(E)/12A&80G/ /06-07.

Date: 18/7/ .2007.

To

Dr. K.V. Rao Scientific Society
84, Siddhanta Nagar,
PO Vengal Rao Nagar,
Hyderabad - 500038

Sir,

Sub: Registration u/s.12A & Approval/ Continuance of
approval u/s.80G - Fixing the case for Hearing - Reg.
Ref: Your applications filed in Form No.10A & 10G on


Please refer to the above.

2. In the course of processing of the above application(s), your case is fixed for hearing on 14-8-2007 at 11.30 A.M./P.M., to examine/furnish by you, the following. You are, therefore, requested to appear on the said date of hearing with all the necessary information. If there is no compliance, your application will be disposed off on merits.

1. Original and a Certified copy of Memorandum of Association/Trust Deed along with Certificate of Registration with Registrar of Societies. Proof of conveying amendments carried out in Memorandum of Association/Trust Deed to the Registrar.
2. Note on activities undertaken with evidence.
3. Books of accounts with bills and vouchers, receipts, Statement of Bank accounts for the A/c. Years 02-03, 03-04 & 04-05. and 05-06
4. Court fee stamp to be affixed on 10G application.
5. Statement of bank accounts.
6. Declaration u/s.11(5) and 13(1)(c) to be filed
Declaration u/s.11(5) and 13(1)(c) are/is not signed by all the office bearers/trustees.
7. Statement of final accounts with audit reports. for the a/c year 05-06
8. Details of donations received with counterfollos of receipt books.

9. Proof of filing returns of income for the AY ~~03-04, 04-05 & 05-06~~ 06-07
10. Explain why surplus for the A.Y. 03-04 should not be brought to tax.
11. Proviso to Amendment clause & Dissolution clause are not in order. Further the Memorandum of Association suffers deficiency of Maintenance of accounts clause and Investment clause. These should be supplemented under intimation to the Registrar with necessary proof.
Proof of conveying amendments carried out in Memorandum of Association to the Registrar.
12. Original instruments / receipts of fixed deposits held on 31-3-06.
13. Indicate Certainty of the objects.
14. Occupation & PAN Particulars of the society and its office bearers
15. Names, addresses and asst. Particulars of loan creditors as appearing in the balance sheet for the year ending 31-3-05.
16. New additions to fixed assets with bills and vouchers.
17. No activities of charitable nature are borne by the accounts. Explain the eligibility for renewal of approval u/s.80G(5).
18. Proof of filing notice in Form No.10 for the AAY. year 05-06
19. Copy of Registration under FCRA alongwith statement of designated bank accounts.
Copy of Certificate of Registration 12A already granted.
Copy of order by which approval u/s.80G(5) was last accorded
20. Particulars with evidence in support of social service rendered in the past by the office bearers who are stated to be social workers by occupation.
21. Reasons for delay in filing the application for registration in form 10A. Have you filed an application for registration u/s.12AA earlier, if so what was the result.
22. Particulars of application if any filed for notification u/s.10(23C)(vi).
23. Particulars of the following alongwith supporting bills/evidence:
24. Explain how expenses debited to accounts constitute application for charity.

Yours faithfully,


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

Please furnish information
in respect of para's 1, 2, 3, 4, 5, 6, 7, 8,
9, 12, 14 and 18 of the letter.

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

J.K. HOTA, I.R.S.,
Director of Income Tax (Exemptions)

F.No. DIT (E)/HYD/80G/Ren/15(05)/09-10

Dated 25.08.2009

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

REF: The application in Form No.10G filed by **Dr. K.V. Rao Scientific Society, 84, Siddartha Nagar, Vengalrao Nagar, Hyderabad 500 038**

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 08.05.2009, 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 donations 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 **01.04.2009 to 31.03.2012** subject to all other provisions of the 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 31.03.2008 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 Sec.13(1) of the I.T. 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.



J.K. Hota
(J.K. HOTA)
Director of Income Tax (Exemptions)
Hyderabad

Copy to:

Dr. K.V. Rao Scientific Society,
84, Siddartha Nagar,
Vengalrao Nagar,
Hyderabad 500 038

Copy to the DDIT (E), Hyderabad.

Office of the
Director of Income Tax(Exemptions)
3rd floor, Aayakar bhavan, Basheerbagh,
Hyderabad - 500 004(AP)
Dt.12.10.2012.

F.No.DIT(E)/18(04)/80G/2012-13

To
Dr.K.V.ao Scientific Society,
84, Siddharthanagar,
PO: Venkagala Rao Nagar,
Hyderabad - 500038.

Sub: Withdrawal of applications in Form No.10G for approval u/s 80G(5) of
Income Tax Act, 1961 - Your own - Reg.
Ref: 1. Application in Form No.10G filed in this office on 18.04.2012.
2. Your letter dt.18.05.2012.

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Please refer to your application in Form No.10G filed on 18.04.2012 seeking renewal of exemption u/s 80G(5) of the I.T.Act, 1961 ('the Act' in short). In this context, it is to inform that vide your letter dt.18.05.2012 filed in this office, you have stated that, you have been accorded approval u/s 80G of I.T.Act, 1961 w.e.f.01/04/2009 to 31/03/2012 vide letter No.DIT(E)/HYD/80G/Ren/15(05)/09-10 dated 25/08/2009, valid upto 31/03/2012, and that in view of the amendment made to Section 80G(5)(vi) of the I.T.Act, 1961 vide Finance Act (No.2), existing approvals expiring on or after 1st October 2009, shall be deemed to have been extended in perpetuity, no application need to be filed seeking continuance of approval u/s 80G of the Act. You have further stated that "We have filed an application in Form No.10G for continuance of approval u/s 80G of I.T.Act, 1961. The application filed seeking continuance of approval u/s 80G(5)(vi) of the I.T.Act on dated 18/04/2012 may be kindly treated as withdrawn".

2. In view of said letter filed in this office on 18.05.2012, the application in Form No.10G filed by you, is lodged and it is stated that, the earlier approval u/s 80G(5)(vi) granted in your case upto 31.03.2012 vide order passed in F No.DIT(E)/HYD/80G/Ren/15(05)/09-10 dated 25.08.2009, is deemed to have been extended in perpetuity, subject to all the conditions specified in the previous order and other amended provisions of the Act in this regard, and unless specifically withdrawn.



Alt.
(C.R.PATI)
Director of Income Tax (Exemptions)
Hyderabad