



OFFICE OF THE
COMMISSIONER OF INCOME-TAX
AYAKAR BHAVAN, PATTO PLAZA, PANAJI, GOA - 403 001

F. No. CIT/PNJ/17-I/115//80G/2010-11

DATE: 19/08/2010

Name and address of the assessee IMA Ponda Charitable Trust
IMA House, Kurtarkar Commercial
Arcade, Ponda, Goa

ORDER UNDER SECTION 80G (5) OF THE INCOME-TAX ACT
(PAN No. AAATI6960K)

On verification of the facts stated before me/hearing before me I have come to the conclusion that this organization has satisfied the conditions U/s 80G of the Income Tax Act, 1961. It shall henceforth satisfy the conditions U/s 80G(5) as laid down below:

1. Donee Institution shall forfeit this benefit provided under the law if any one of the conditions stated herein is not applied with / flouted/abused/ whittled down or in any way violated.
2. This exemption is granted u/s 80G (5) of the Income tax Act 1961 w.e.f. 01/04/2010 with subject to the following conditions:-

CONDITIONS:-

- i) Accounts shall be maintained regularly and also got audited to comply with Section 80G(5)(iv) read with Sec. 12A(b) and submit the same before the undersigned by 30th November/31st December annually.
- ii) Every receipt issued to a donor shall bear the number and date of this order and shall state the date up to which this Certificate.
- iii) No change in the Deed of the Trust/Association shall be effected without the procedure of law
- iv) Under the provisions of section 80G if you are registered U/s. 12A/12AA(1)(b) or approved U/s 10(22) (Educational Institution), 10(22A) (hospital), 10(23) (Sports, games and associations) shall have to maintain separate books of accounts in respect of any business activity carried on U/s 80G(5)(i)(a) and shall intimate it within one month of commencement of such activity to this office.



- v) Under the provisions of Section 80G any donation received shall not be utilised for the purpose of any such business carried on whether direct/indirectly.
- vi) While issuing the certificate to the Donor the commitment made above should be honoured and it shall not be abused/used in any other purpose.
- vii) The Institution shall ensure that no Non-Charitable purpose shall be served or sought to be served by the Trust/Society/Non-Profit Company as is informed in terms of Yogiraj Trust reported in 103 ITR 777(S.C.)
- viii) It shall be ensured that at no time the Institution or its funds shall be utilised for the benefit of any particular Religious community or caste prohibited U/s 80G(5)(iii).
- ix) This office and the Assessing Officer shall also be informed about the Managing Trustee/Manager of your Trust/Society/Non-Profit Company and the place where the activities of the Trust/Institution are undertaken/likely to be undertaken to satisfy the claimed objects.
- x) In case is not sought from this office the manner in which the assets shall be used/ the purpose for they shall be used shall be immediately informed to this office.
- xi) The period of exemption granted according to u/s 80G (5) (vi) of the Income tax Act 1961.

Sd/-
(M.L. Karmakar)
Commissioner of Income Tax
Panaji.

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Copy to : 1. IMA Ponda Charitable Trust, Ponda

2. The Asst. Commissioner of Income Tax, Circle-2(1), Panaji.



Shakthi Kumar N
(Shakthi Kumar N)
Income Tax Officer (Tech)
for Commissioner of Income-tax
Panaji.