



PROCEEDING OF THE COMMISSIONER OF INCOME TAX,  
BHUBANESWAR

SHRI P. K. DASH, IRS  
Commissioner of Income-tax,  
Bhubaneswar.

F.No.CIT/ITO(Tech.)/80G-34/13-14/2014-15/ 2332  
Dated, Bhubaneswar the 12<sup>th</sup> June 2014.

To

The Secretary  
Orissa Voluntary Health Association  
Lokaswasthya Bhawan, 165, Laxmisagar Square,  
Bhubaneswar, Pin- 751006.

PAN:AAATO0097M

Sir,

Subj:- Grant of approval u/s 80-G(5)(vi) of the Income Tax Act, 1961.

Please refer to your application on the above noted subject.

1. Donation made to "Orissa Voluntary Health Association" with effect from 01.03.2014 which would be valid till it is withdrawn subject to the following conditions:

- i) Receipts issued to the donors should bear the number and date of this order and should state that this certificate is valid from 01.03.2014.
- ii) The income and expenditure account and balance sheet should be submitted annually to the commissioner of income tax, Bhubaneswar together with a copy to the concerned Assessing Officer within time specified in the I.T. Act.
- iii) The Amendments, if any made to the Trust Deed/ Bye-laws, should be intimated to this office immediately.



*P. K. Dash*  
( P. K. Dash )  
Commissioner of Income Tax,  
Bhubaneswar.

Memo No.CIT/ITO(Tech.)/80G-34/13-14/2014-15/  
Dated, Bhubaneswar the 12<sup>th</sup> June 2014.

Copy submitted to:-

- 01) The Chief Commissioner of Income Tax, Bhubaneswar, Orissa Region.
- 02) The Commissioner of Income Tax, Cuttack/Sambalpur.
- 03) The Jt. CIT, Range-1/Range-2, Bhubaneswar & Berhampur Range, Berhampur.
- 04) The Secretary, CBDT, New Delhi.
- 05) The Director of Income Tax (RSP & PR), 5<sup>th</sup> Floor, Mayur Bhawan, New Delhi- 110001.
- 06) The Income Tax Officer, Ward-2(1), Bhubaneswar. He/She should verify and satisfy himself with reference to the annual statement of accounts which will be submitted by the applicant that it continues to fulfill the conditions laid down in Section 80G and instruction issued by the Board from time to time.

(A.K.Belara)  
Income Tax Officer (Tech.)  
Bhubaneswar.

# FORM NO. 10AC

(See rule 17A/11AA/2C)

Order for provisional approval

1	PAN	AAATO0097M
2	Name	ORISSA VOLUNTARY HEALTH ASSOCIATION
2a	Address	
	Flat/Door/Building	LOKASWATHYA BHAWAN
	Name of premises/Building/Village	
	Road/Street/Post Office	BHUBANESWAR
	Area/Locality	"165, LASKHMI SAGAR SQUARE"
	Town/City/District	KHORDA
	State	ORISSA
	Country	INDIA
	Pin Code/Zip Code	751006
3	Document Identification Number	AAATO0097MF2020601
4	Application Number	287119251110321
5	Provisional Approval Number	AAATO0097MF20206
6	Section/sub-section/clause/sub-clause/proviso in which provisional approval is being granted	12-Clause (iv) of first proviso to sub-section (5) of section 80G
7	Date of provisional approval	09-07-2021
8	Assessment year or years for which the trust or institution is provisionally approved	From AY 2021-22 to AY 2023-24
9	Order for provisional approval:	
	a. After considering the application of the applicant and the material available on record, the applicant is hereby granted provisional approval with effect from the assessment year mentioned at serial no 8 above subject to the conditions mentioned in row number 10.	
	b. The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961.	
	c. This 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 is granted, if it is found that the applicant has obtained the provisional approval by fraud or misrepresentation of facts or it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.	
10	Conditions subject to which provisional approval is being granted	
	The provisional approval is granted subject to the following conditions:-	

- a. No change in the deed of the applicant trust/society/non profit company or any of its bye-laws shall be affected without the due procedure of law and the approval of the Competent Authority as per provisions of law and its intimation shall be given immediately to Office of the Jurisdictional Commissioner of Income Tax and to the Assessing Officer.
- b. Any change in the trustees or address of the applicant trust/society/non-profit company shall be intimated forthwith to Office of the Jurisdictional Commissioner of Income Tax and to the Assessing Officer.
- c. The applicant trust/society/non profit company shall maintain its accounts regularly and also get them audited as per the provisions of section 80G(5)(iv) read with section 12A(1)(b)/10(23C) of the Income Tax Act,1961.
- d. Certificate of donation shall be issued to the donor in form no 10BE, as per the provisions of rule 18AB.
- e. No cess or fee or any other consideration shall be received in violation of section 2(15) of the Income Tax Act, 1961.
- f. The trust/society/non profit company shall file the return of income of its trust/society/non profit company as per the provisions of section 139(1)/(4A)/(4C) of the Income Tax Act, 1961.
- g. The approval granted through this order shall apply to the donations received only if the applicant trust/society/non profit company, established in India for charitable purpose, fulfills the conditions laid down in section 80G(5) of the Income Tax Act, 1961 and the religious expenditure does not exceed the limit specified in section 80G(5B) of the said Act.
- h. If the applicant trust/ society/ non-profit company derives any income, being profits and gains of business, it shall maintain separate books of account in respect of such business as provided in section 80G(5)(i) of the Income Tax Act,1961. Further, any donation received by the applicant shall not be used, directly or indirectly, for the purposes of such business and a certificate shall be issued to every person making a donation to the effect that the applicant maintains separate books of account in respect of the business and the donation received by it will not be used, directly or indirectly, for the purpose of the business.
- i. The applicant shall comply with the provisions of the Income Tax Act, 1961 read with the Income Tax Rules, 1962.
- j. The approval and the Unique registration number has been instantly granted and if, at any point of time, it is noticed that form for approval has not been duly filled in by not providing, fully or partly, or by providing false or incorrect information or documents required to be provided under sub-rule (1) or (2) of rule 11AA or by not complying with the requirements of sub- rule (3) or (4) of the said rule, the approval and Unique Registration Number (URN), shall be cancelled and the approval and URN shall be deemed to have never been issued or granted.

Name and Designation of the Approving Authority

Principal Commissioner of Income Tax/  
Commissioner of Income Tax  
  
(Digitally signed)

# FORM NO. 10AC

(See rule 17A/11AA/2C)

Order for approval

1	PAN	AAATO0097M
2	Name	ORISSA VOLUNTARY HEALTH ASSOCIATION
2a	Address	
	Flat/Door/Building	LOKASWATHYA BHAWAN
	Name of premises/Building/Village	165, LASKHMI SAGAR SQUARE
	Road/Street/Post Office	Bhubaneswar
	Area/Locality	KHORDA
	Town/City/District	Budheswari Colony S.O
	State	Odisha
	Country	INDIA
	Pin Code/Zip Code	751006
3	Document Identification Number	AAATO0097MF2021201
4	Application Number	261619670260222
5	Unique Registration Number	AAATO0097MF20212
6	Section/sub-section/clause/sub-clause/proviso in which approval is being granted	11-Clause (i) of first proviso to sub-section (5) of section 80G
7	Date of approval	10-03-2022
8	Assessment year or years for which the trust or institution is approved	From AY 2022-23 to AY 2026-2027
9	Order for approval:	
	a. After considering the application of the applicant and the material available on record, the applicant is hereby granted approval with effect from the assessment year mentioned at serial no 8 above subject to the conditions mentioned in row number 10	
	b. The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961.	
	c. This 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 is granted, if it is found that the applicant has obtained the approval by fraud or misrepresentation of facts or it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.	
10	Conditions subject to which approval is being granted	
	The approval is granted subject to the following conditions:-	

<p>a. No change in the deed of the applicant trust/society/non profit company or any of its bye-laws shall be affected without the due procedure of law and the approval of the Competent Authority as per provisions of law and its intimation shall be given immediately to Office of the Jurisdictional Commissioner of Income Tax and to the Assessing Officer.</p>	
<p>b. Any change in the trustees or address of the applicant trust/society/non-profit company shall be intimated forthwith to Office of the Jurisdictional Commissioner of Income Tax and to the Assessing Officer.</p>	
<p>c. The applicant trust/society/non profit company shall maintain its accounts regularly and also get them audited as per the provisions of section 80G(5)(iv) read with section 12A(1)(b)/10(23C) of the Income Tax Act,1961.</p>	
<p>d. Certificate of donation shall be issued to the donor in form no 10BE, as per the provisions of rule 18AB.</p>	
<p>e. No cess or fee or any other consideration shall be received in violation of section 2(15) of the Income Tax Act, 1961.</p>	
<p>f. The trust/society/non profit company shall file the return of income of its trust/society/non profit company as per the provisions of section 139(1)/(4A)/(4C) of the Income Tax Act, 1961.</p>	
<p>g. The approval granted through this order shall apply to the donations received only if the applicant trust/society/non profit company, established in India for charitable purpose, fulfills the conditions laid down in section 80G(5) of the Income Tax Act, 1961 and the religious expenditure does not exceed the limit specified in section 80G(5B) of the said Act.</p>	
<p>h. If the applicant trust/ society/ non-profit company derives any income, being profits and gains of business, it shall maintain separate books of account in respect of such business as provided in section 80G(5)(i) of the Income Tax Act,1961. Further, any donation received by the applicant shall not be used, directly or indirectly, for the purposes of such business and a certificate shall be issued to every person making a donation to the effect that the applicant maintains separate books of account in respect of the business and the donation received by it will not be used, directly or indirectly, for the purpose of the business.</p>	
<p>i. The applicant shall comply with the provisions of the Income Tax Act, 1961 read with the Income Tax Rules, 1962.</p>	
<p>j. The approval and the Unique registration number has been instantly granted and if, at any point of time, it is noticed that form for approval has not been duly filled in by not providing, fully or partly, or by providing false or incorrect information or documents required to be provided under sub-rule (1) or (2) of rule 11AA or by not complying with the requirements of sub- rule (3) or (4) of the said rule, the approval and Unique Registration Number (URN), shall be cancelled and the approval and URN shall be deemed to have never been issued or granted.</p>	
<p>Name and Designation of the Approving Authority</p>	<p>Principal Commissioner of Income Tax/ Commissioner of Income Tax</p> <p>(Digitally signed)</p>

Document certified by SIBICHEN K MATHEW  
<k.sibichen.mathew@incometax.gov.in>

Digitally signed by  
SIBICHEN K MATHEW  
Date: 2022.03.10  
13:04:25 IST