



OFFICE OF THE
COMMISSIONER OF INCOME TAX (Exemptions)
2nd Floor, AyakarBhawan, BasheerBagh, Hyderabad – 500 004.
E-mail: hyderabad.cit.exmp@incometax.gov.in,
Phone no.040-23426032.

Name of the Assessee	M/s Heart & Stroke Foundation
Address	8 th Floor, SLN Terminus, Survey No. 133, Besides Botanical Garden, Gachibowli, Hyderabad
PAN	AAECH5106P
F.No.	CIT(E)/HYD/AE/29/2019-20
Date of Order	27-02-2020

ORDER U/S 80G(5)(vi) r.w.s. 254(1) OF THE INCOMETAX ACT 1961

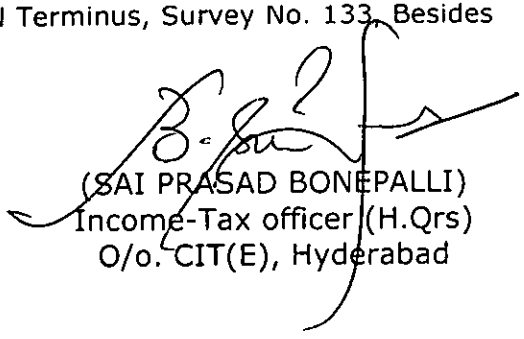
1. This order is consequent to Order of the Hon'ble ITAT, HYDERABAD 'B' BENCH HYDERABAD Vide their order in ITA No 283 & 284/HYD/2019, dated 20.09.2019. The Society is, hereby recognised u/s 80G of the Act. **with effect from 05.06.2018** i.e the date of filing of application in Form No. 10G by the assessee 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- i) This approval shall be valid in perpetuity, unless specifically withdrawn.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.
- iii) The Trust shall submit the statement of income and expenditure and other financial statements for the year ending 31.03.2017 and subsequent year(s) within the prescribed time before the prescribed authority.
- iv) The Trust 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 Trust shall file the Return of Income regularly as stipulated under section 139(1) read with section 139(4A).
- vi) The Trust 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.

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

Sd/-
(PATHLAVATH PEERYA)
Commissioner of Income Tax (Exemptions)
Hyderabad

To
M/s Heart & Stroke Foundation, 8th Floor, SLN Terminus, Survey No. 133, Besides Botanical Garden, Gachibowli, Hyderabad


(SAI PRASAD BONEPALLI)
Income-Tax officer (H.Qrs)
O/o. CIT(E), Hyderabad