



11/5/2023

भारत सरकार / Government of India

प्रधान मुख्य आयकर आयुक्त का कार्यालय, पश्चिम बंगाल और सिक्किम क्षेत्र
Office of the Principal Chief Commissioner of Income Tax, West Bengal & Sikkim Region

आयकर भवन, पी-7, चौरंगी स्क्वायर, कोलकाता - 700 069.

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फा.सं. : Pr.CCIT/Kol/Tech/DCIT/102AG/35CCA/P-2/2023-24/324 दिनांक. 10/5/23

To
The Secretary,
Ramakrishna Vivekananda Mission,
7, Riverside Road, Barrackpore,
Dist-North 24 Parganas,
West Bengal- 700120.

Sub: Approval of Institution and its rural Development Programme u/s 35CCA of the I.T.Act, 1961-reg.

I am directed to refer to your application dated 21.02.2022 on the above mentioned subject and convey approval of the Prescribed Authority to your Institution and its proposed rural development programme as detailed in your letter under reference.

The approval is accorded u/s 35CCA of the I.T.Act, 1961 and is subject to the following conditions:-

The approval is valid from 01.04.2022 to 31.03.2025 for already approved programmes.

Proper accounts of income/expenditure and balance sheet should be maintained for each programme separately. The account should be audited by a qualified chartered accountant and submitted to this office as well as to the Assessing Officer concerned of this department having jurisdiction on the assessee within 30th September of every following year.

The areas proposed to be covered by the programme shall qualify as 'Rural Area' within the meaning of Section 35CCA of the I.T.Act, 1961.

The fund to be raised shall be utilized for the programmes approved by the 'Prescribed Authority' and this should not be diverted for any other purpose.



Proper records shall be maintained of all the assets created for the programme of rural development and the assets shall not be transferred or disposed of or mortgaged or utilized for the purpose other than those for which these were acquired.

The representative of the 'Prescribed Authority' shall have the right to visit the places and carry out inspection where the approved programme are being/would be carried out.

The approval is subject to your fulfilling the other conditions laid down in the Act in this behalf as may be amended from time to time by the parliament.

The approval accorded is only for the purpose of Section 35CCA of the I.T.Act, 1961 and should not be construed to convey the approval of the Chief Commissioner of Income Tax or the Central Govt. for any other purpose.

The institution shall maintain a separate bank account for its rural development programme.

I am directed to convey that the Prescribed Authority also authorizes The General Secretary, Ramakrishna Vivekananda Mission Barrackpore, Dist- North 24 Parganas, West Bengal-700120, u/s 35CCA(2B) of the I.T.Act, 1961 to issue certificate to donors u/s 35CCA(2) of (2A) of the said Act in respect of such donations which are received on or after 01.04.2022 for the object of the training of persons of implementing programmes or rural developments. The authorization shall remain valid as long as the approval of the institution granted u/s. 35CCA of the I.T.Act, 1961 remains operative.



विश्वास भाजन,

10/05/23

[सी.पी. भोटिया/ C.P.Bhatia]

अपर आयकर आयुक्त , मुख्यालय (तकनीकी), कोलकाता

Additional Commissioner of Income Tax, Hqs. (Technical), Kolkata

For Chairman of the State Level Committee, West Bengal
& Pr.Chief Commissioner of Income tax, WB & Sikkim