

( TO BE PUBLISHED IN PART II, SUB-SECTION (ii) OF SECTION 3 OF  
THE GAZETTE OF INDIA )

Government of India  
Ministry of Finance  
( Department of Revenue )

New Delhi, the 28th March, 2007

Notification

S.O. It is hereby notified for general information that the organization **Ramakrishna Mission Seva Pratisthan, Vivekananda Institute of Medical Sciences, 99, Sarat Bose Road, Kolkata** has been approved by the Central Government for the purpose of clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (said Act), read with Rules 5C and 5D of the Income-tax Rules, 1962 (said Rules), with effect from **1.4.2004** in the category of '**other Institution**', Partly engaged in research activities subject to the following conditions, namely :-

- (i) The sums paid to the approved organization shall be utilized for scientific research;
- (ii) The approved organization shall carry out scientific research through its faculty members or its enrolled students;
- (iii) The approved organization shall maintain books of accounts and get such books audited by an accountant as defined in the explanation to sub-section (2) of section 288 of the said Act and furnish the report of such audit duly signed and verified by such accountant to the Commissioner of Income-tax or the Director of Income-tax having jurisdiction over the case, by the due date of furnishing the return of income under sub-section (1) of section 139 of the said Act;
- (iv) The Organization shall maintain a separate statement of donations received and amounts applied for scientific research and a copy of such statement duly certified by the auditor shall accompany the report of audit referred to above;



2. The Central Government shall withdraw the approval if the approved organization :-

- (a) fails to maintain books of accounts referred to in sub-paragraph (iii) of paragraph 1; or
- (b) fails to furnish its audit report referred to in sub-paragraph (iii) of paragraph 1; or
- (c) fails to furnish its statement of the donations received and sums applied for scientific research referred to in sub-paragraph (iv) of paragraph 1; or
- (d) ceases to carry in its research activities or its research activities are not found to be genuine; or
- (e) ceases to conform to and comply with the provisions of clause (ii) of sub-section (1) of section 35 of the said Act read with rules 5C and 5 D of the said rules.

(Renu Jauhri)

Director to the Government of India

Notification No. 88/2007 ( F. No. 203/66/2004/ITA-II )

To

The Manager,  
Govt. of India Press,  
Mayapuri, New Delhi

Copy forwarded to :

1. The applicant organization.
2. The Director General of Income Tax (Exemptions), New Delhi
3. Comptroller & Auditor General of India.
4. DIT (E), Kolkata
5. Concerned File
6. Guard File.

Attested



(Renu Jauhri)

Director to the Government of India