

**SECTION 35AC, SUB-SECTION (1) READ WITH EXPLANATION (b)
THERETO, OF THE INCOME-TAX ACT, 1961 - ELIGIBLE PROJECTS
OR SCHEMES, EXPENDITURE ON - NOTIFIED ELIGIBLE PROJECTS
OR SCHEMES**

NOTIFICATION NO. 23/23/S.O. 737(E), DATED 13-3-2009

In exercise of the powers conferred by sub-section (1) read with clause (b) of the Explanation to section 35AC of the Income-tax Act, 1961 (43 of 1961), the Central Government, on the recommendations of the National Committee for Promotion of Social and Economic Welfare, hereby notifies the institutions approved by the said National Committee, mentioned in column (2) of the Table below, and approves the eligible projects or schemes specified to be carried on by the said institutions and the estimated cost thereof as mentioned in column (3) of the said Table, and also specifies in the column (4) of the Table the maximum amount of such cost which may be allowed as deduction under the said section 35AC for the period of approval, namely:-

TABLE

Serial Number	Name of the Institution	Project or scheme and estimated cost thereof	Maximum amount of cost to be allowed as deduction under section 35AC
(1)	(2)	(3)	(4)
1.	Shri Jalaram Arogya Sewa Trust, AT & Post Meghraj, Block Meghraj, District Sabarkantha, Gujarat-3833317.	Extension of running 25 bedded general hospital to 80-bedded capacity. [Cost Rs. 47.76 lakh]	Rs. 47.76 lakh for three financial years commencing with 2009-2010 i.e. 2009-2010, 2010-2011 and 2011-2012.
2.	Indian Red Cross Society, Gujarat State Branch, Red Cross Bhavan, Near Khadi Gram Udyog Board, Ashram Road, Vadaj, Ahmedabad-380 013.	Recurring cost for Thalassaemia Screening Programmes, Disaster Management Programmes, Mobile Medicare Programmes, Distribution of Artificial Limbs and Disability Ads, Equipments for Physiotherapy Centre, running cost of Senior	Rs. 9.62 crore including a corpus fund of Rs. 50.00 lakh for three financial years commencing with 2008-2009 i.e. 2008-2009, 2009-2010 and 2010-2011.

		Citizen's Home. [Cost Rs. 9.62 crore including a corpus fund of Rs. 50.00 lakh]	
3.	Basaveshwar Veerashaiva Vidyavardhak Sangh, BVVS Premises, Raichur Road, Bagalkot- 587101, Karnataka.	Expansion and Maintenance of existing Hangal Shri Kumareshwar Hospital and Research Center and S. Nijalingappa Medical College. [Cost Rs. 25.80 crore]	Rs. 25.80 crore for three financial years commencing with 2009-2010 <i>i.e.</i> 2009-2010, 2010-2011 and 2011-2012.
4.	Sevalaya, Sevalaya Campus, Kasuva Village, Pakkam Post, Near Thiruniravur - 602024.	Sevalaya Primary School Building Project. [Cost Rs. 58.24 lakh]	Rs. 58.24 lakh for three financial years commencing with 2009-2010 <i>i.e.</i> 2009-2010, 2010-2011 and 2011-2012.
5.	Sevalaya, Sevalaya Campus, Kasuva Village, Pakkam Post, Near Thiruniravur - 602024.	Sevalaya Children's home project (aims to build a corpus for running expenses and also for meeting the running expenses during the exemption period.) [Cost Rs. 3.63 crore including a corpus fund of Rs. 3.00 crore]	Rs. 3.63 crore including a corpus fund of Rs. 3.00 crore for three financial years commencing with 2009-2010 <i>i.e.</i> 2009-2010, 2010-2011 and 2011-2012.
6.	O.S.C. Educational Society, Orthodox Syrian Catholic Educational Society. 1st Floor, S.M.S.P.U. College Building, Brahmavar -5 76213, Udupi Taluk and District, Karnataka.	SMS Polytechnic. SMS College of Vocational courses. [Cost Rs. 5.76 crore including a corpus donation of Rs. 2.00 crore]	Rs. 5.76 crore including a corpus fund of Rs. 2.00 crore for three financial years commencing with 2009-2010 <i>i.e.</i> 2009-2010, 2010-2011 and 2011-2012.
7.	Bosco Reach Out, Bholonath Mandir Bye Lane, B.K. Kakoti Road, Ulubari, Guwahati-781007, Assam.	Creation of Employment opportunities through care and support of poor and marginalized children and youth of urban and rural areas of North East India through integrated child	Rs. 17.87 crore for three financial years commencing with 2009-2010 <i>i.e.</i> 2009-2010, 2010-2011 and 2011-2012.

		programmes, vocational schools and support systems. [Cost Rs. 17.87 crore]	
8.	Apang Manav Mandal, Dr. Vikram Sarabhai Road, Opposite AMA Centre, Ahmedabad, Gujarat.	i) Free Diagnostic camp, treatment equipment aid and physiotherapy treatment. ii) Expansion of Kalindi Kaji Fashion Design & Apparel Training centre. iii) Audiology and speech therapy centre. iv) Construction of ramp. v) Spoken English centre. vi) Survey, research and rehabilitation on physically handicapped. vii) Mini school bus project. viii) Computer centre development project. [Cost Rs. 1.54 crore]	Rs. 1.54 crore for three financial years commencing with 2009-2010 <i>i.e.</i> 2009-2010, 2010-2011 and 2011-2012.
9.	Foundation for Education and Development, C-1 13, Shivaji Marg, Vijay Path, Tilak Nagar, Jaipur- 302004, Rajasthan.	Non-formal education and improvement of quality of primary schools in Rajasthan. [Cost Rs. 1.96 crore <i>plus</i> a corpus of Rs. 10.00 crore]	Rs 1.96 crore <i>plus</i> a corpus of Rs. 10.00 crore for three financial years commencing with 2008-2009 <i>i.e.</i> 2008-2009, 2009-2010 and 2010-2011
10	Maharogi Sewa Sarmiti, AT & Post Anandwan, Tahsil: Warora, District Chandrapur, Maharashtra State- 442914.	Creation of constructive corpus fund. [Cost Rs. 37.5 crore]	Rs.27.50 crore as corpus fund for the rural area project and Rs. 10.00 crore as corpus fund for tribal area project <i>i.e.</i> a total of Rs. 37.50 crore for three financial years commencing with 2009-2010 <i>i.e.</i> 2009-2010, 2010-2011 and 2011-2012.
11.	School for Deaf Mutes Society, Ashram Road, Ahmedabad - 380009.	Physiotherapy course for blind [Cost Rs.67.81 lakh]	Rs.67.81 lakh for three financial years commencing with 2009-2010 <i>i.e.</i> 2009-2010, 2010-2011 and 2011-

			2012.
12.	H.M.S Education Society, Shetty Haili Road, Tumkur 572 102, Karnataka.	Expansion of existing 100 bedded multi-speciality hospital (purchase of equipment, recurring cost and corpus fund). [Rs. 25.05 crore including a corpus fund of Rs. 9.00 crore]	Rs. 25.05 crore including a corpus fund of Rs. 9.00 crore for three financial years commencing with 2008-2009 <i>i.e.</i> 2008- 2009, 2009-2010 and 2010-2011
13.	RSS Janakalyan Samiti, (Maharashtra Prant) Sanchalit, Dr. PrabhakarPatwardhan Smruti Rugnalaya, Panvel, District Raigad - 410206, Maharashtra.	Renovation, expansion and upgradation of Dr. Prabhakar Smruti Rugnalaya. [Cost Rs. 10.39 crore]	Rs. 10.39 crore for three financial years commencing with 2008-2009 <i>i.e.</i> 2008-2009, 2009-2010 and 2010-2011.
14.	Bikramnagar Udayan Sangha, Village Bikramnagar, PO Hana, PS Khejuri, District Purba Medinipur, West Bengal-721 430.	Construction of 200 nos. of low cost housing and Income generating programme for women belonging to SC and backward families. [Cost Rs. 1 crore including a corpus fund of Rs.20 lakh]	Rs. 1 crore including a corpus fund of Rs.20 lakh for three financial years commencing with 2008-2009 <i>i.e.</i> 2008-2009, 2009-2010 and 2010-2011.
15.	Swami Shree Nirodoshanandji Manav Seva Trust Timbi Village, Umrala Taluk, Bhavnagar-364 320, Gujarat.	Shree Nirdoshanandji Manav Seva Trust Hospital. [Cost Rs. 3.44 crore]	Rs. 3.44 crore for three financial years commencing with 2008-2009 <i>i.e.</i> 2008- 2009, 2009-2010 and 2010-2011.
16.	Kacheria Mojilal Gordhandas General Hospital Trust, Near Saiiwadi Darwaja, Balasinor, Distnct Kheda, Gujarat-338255.	K.M.G General Hospital [Cost Rs. 1.55 crore including a corpus fund of Rs. 1.00 crore]	Rs. 1.55 crore including a corpus fund of Rs. 1.00 crore for three financial years commencing with 2009-2010 <i>i.e.</i> 2009-2010, 2010-2011 and 2011-2012.

17.	Tamil Maiyam, New No.68, Old No.150, Luz Church Road, Mylapore, Chennai - 600004, Tamilnadu.	Give life programme . [Cost Rs. 42.00 crore]	Rs. 42.00 crore for three financial years commencing with 2009-2010 <i>i.e.</i> 2009-2010, 2010-2011 and 2011-2012.
18	Nagsen Dnyan Prasarak Mandal, Rana Nagar, Jamal Garden, Near Congress Nagar, Amravati, Maharashtra - 444606	School for weaker section, drop out/ destitute of children priority given to the girls. [Cost Rs 3.28 crore]	Rs. 3.28 crore for three financial years commencing with 2009-2010 <i>i.e.</i> 2009-2010, 2010-2011 and 2011-2012.
19.	Can Support, Kanak Durga Basti Vikas Kendra, Sector 12, RK Puram, New Delhi- 110022.	Provision of holistic home based palliative care to patients and their families struggling with cancer and other life limiting conditions in Delhi and the NCR. [Cost Rs. 4.00 crore]	Rs. 4 00 crore for three financial years commencing with 2009-2010 <i>i.e.</i> 2009-2010, 2010-2011 and 2011-2012.
20.	All India Educational and Welfare Society, Vidya House, Gujar Tola, Rampur, Uttar Pradesh.	Child Labour Education. [Cost Rs. 1.47 crore]	Rs 1.47 crore for three financial years commencing with 2009-2010 <i>i.e.</i> 2009-2010, 2010-2011 and 2011-2012.
21.	The Church of Jesus Christ in India, Room No 1, Trupti Sadan Society, 90 Feet Road, Kajupada, Saki Naka, Mumbai - 400072.	Light House [Cost Rs. 1.70 crore]	Rs. 1.70 crore for three financial years commencing with 2009-2010 <i>i.e.</i> 2009-2010, 2010-2011 and 2011-2012.
22.	Vidyarambam Trust, New No.27, Fifth Street, Padmanabha Nagar, Adyar, Chennai - 600 020. Tamilnadu.	Comprehensive and supportive free education for rural children of 3 to 12 years age group. [Cost Rs 4.8 crore.]	Rs. 4.8 crore for three financial years commencing with 2008-2009 <i>i.e.</i> 2008- 2009, 2009-2010 and 2010-2011.
23.	Uttarakhand Biofuel Board, Watershed Directorate, Indira Nagar Forest Colony, Dehradun-248001.	Plantation of Jatropha Curcus in whole of Uttarakhand. [Cost Rs. 107.00 crore]	Rs. 65.00 crore for three financial years commencing with 2008-2009 <i>i.e.</i> 2008- 2009, 2009-2010 and 2010-2011.

24.	Asha Dham Ashram Society, B Block, Sajjan Nagar, Udaipur, Rajasthan.	i) Home for aged and rehabilitation centre. ii) Home for destitute and mentally challenged. [Cost (i) Rs. 3.22 crore (ii) Rs. 2.54 crore]	Rs. 1.50 crore for three financial years commencing with 2008-2009 <i>i.e.</i> 2008-2009, 2009-2010 and 2010-2011.
25.	Cancer Aid Society, First Floor, Regency Avadh Complex, Chowk, Lucknow, Uttar Pradesh.	Building up of a corpus for ongoing cancer control activities of j cancer aid society across the country. [Cost Rs. 20.00 crore as corpus fund]	Rs. 20 crore as corpus fund for three financial years commencing with 2008-2009 <i>i.e.</i> 2008- 2009, 2009-2010 and 2010-2011

II. This notification shall remain in force for a period of three years in relation to financial years 2008-2009, 2009-2010 and 2010-2011 in respect of project or scheme mentioned at serial numbers 2, 9,12, 13, 14, 15, 22, 23, 24 and 25 and for a period of three years in relation to financial years 2009-2010, 2010-2011 and 2011-2012 in respect of projects or schemes mentioned at serial numbers 1, 3, 4, 5, 6, 7, 8, 10, 11, 16, 17,18, 19, 20 and 21 of the said Table.

[No. 23/23/F. No. NC-274/04/2009]