

Permission u/s 11(1)(c) of the Income-tax Act, 1961 for rendering help to the victims of Nepal Earthquake

The Prime Minister of India has promised that India would make all efforts to render assistance to the people of Nepal who have suffered due to the recent earthquake. A number of Voluntary organisations/trusts have expressed their desire to render assistance to the quake victims in Nepal.

The Central Board of Direct Taxes has decided to fast track all applications made u/s11(1)(c) of the Income Tax Act, 1961 seeking approval for rendering help to the victims of earthquake in Nepal. It will be the endeavor of the Department to process these applications within two working days of receiving the completed applications.

The applications seeking approval u/s 11(1)(c) may be submitted in the office of Member(IT), Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, North Block, New Delhi.

A list of documents to be annexed with the application is given below.

Document required to be furnished while seeking exemption u/s 11(1)(c) of the Income-tax Act, 1961

1. Certified Copies of Trust Deed, Articles of Association, Memorandum of Association (as applicable) and PAN Card
2. Copy of order granting registration u/s 12AA of the Income Tax Act
3. Amount in INR and year in which it is proposed to be remitted/ incurred
4. In case money is to be remitted, a note on the purpose for remitting the money giving the details of remittee and the manner in which the sum remitted is generally proposed to be utilized
5. Copies of the latest IT Return along with Account Statements
6. Copy of the latest Assessment orders, if any in last five years
7. Details of pending prosecution launched by Income Tax Department, if any
8. Details of any proceeding initiated/pending for violation of FCRA regulations, if any

The applicant may give his e-mail id, phone number, fax number and complete address for correspondence.

For any clarification, the applicants may contact Shri Shailendra Kumar, DCIT-OSD (ITA-I), CBDT at (011) 23095479, 23093070, e-mail: shailendra.kumar82@nic.in