वैज्ञानिक तथा औद्योगिक अनुसंघान परिषद् COUNCIL OF SCIENTIFIC & INDUSTRIAL RESEARCH अनुसंधान भवन, 2. रफी मार्ग, नई दिल्ली-110 001 Anusandhan Bhawan, 2, Rafi Marg, New Dami-110001



No. 1(5)/92-Finance

Dated 26.12.2005

All Heads of National Labs. / Instis.

Sub.: Renewal of exemption of Income Tax under Section 35(1)(ii) of the Income Tax Act 1961

Sir

I am directed to forward herewith Government of India, Ministry of Finance, Department of Revenue, Central Board of direct Taxes. New Delhi Notification No. 254/2005 (F No.203/23/2004-(TA-II) dated 30.11.2005 regarding renewal of Income Tax exemption for the period from 1.4.2003 to 31.3.2006 for your kind information and further necessary action

gurs faithfully.

(S.K. Vohra) Finance & Accounts Officer

Encl. : As above

Copy to:

 CoFA / F&AO of all the Labs / Instis.
 Dy.FA(Budget) / Dy.FA(Audit & Accounts), CSIR Hors.
 F&AOs (Audit, Pension, Cash, Funds, Reports, Budget, Accounts.). CSIR Hgrs.

Head, TNBD, CSIR Hqrs.
 Head, RDPD, CSIR Hqrs.

6. Head, IT, CSIR Hqrs. for posting it on the CSIR website

DS(General), CSIR Hqrs.

F&AO (CSIR Complex), New Delhi

## (TO BE PUBLISHED IN PART II SECTION 3(II) OF THE GAZETTE OF INDIA)



Government of India Ministry of Finance Department of Revenue Central Board of Direct Taxes

New Delhi, the 30 November, 2005

## INCOME TAX

DEP DR.

S.O. No. It is hereby notified for general information that the organization M/s Council of Scientific and Industrial Research, 2, Rafi Marg, New Delhi-110001 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, read with Rule 6 of the Income tax Rules, 1962 for the period from 1.4.2003 to 31.3.2006 under the category 'University, College or other Institution' partly engaged in research activities (and not as a scientific research association existing solely for research) subject to the following conditions:-

- The approved organization shall maintain separate accounts for its research activities.
- ii) For each of the financial years for which this approval is being given, the approved organization shall submit a copy of its audited Income & Expenditure account in respect of the research activities for which it has been approved under sub-section (1) of Section 35 of I.T. Act, 1961 to the Commissioner of Income Tax / Director of Income Tax (Exemptions) having jurisdiction, on or before the due date of filing of return of income or within 90 days from the date of this notification, whichever expires later.
- iii) The approved organization shall also enclose with the Income & Expenditure account referred to in paragraph (ii) above, a certificate from the auditor.-
  - specifying the amount received by the organization for scientific research / statistical research in respect of which the donors are eligible to claim deduction under clause (ii) of sub-section (1) of Section 35.



certifying that the expenditure incurred was for research in social science / statistical research.

(NIDHI SINGH) Under Secretary to the Government of India

Notification No. 254/205 (F.No.203/23/2004-ITA-II)

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

## Copy forwarded to:

The applicant organisation.
The Director General of Income Tax (Exemptions), New Delhi Comptroller & Auditor General of India.

DIT (E), New Delhi.

Concerned File Guard file. 5.

(NIDHI SINGH)
Under Secretary to the Government of India