

OFFICE OF THE COMMISSIONER OF INCOME TAX (EXEMPTIONS), KOLKATA
10B, MIDDLETON ROW, 6TH FLOOR, KOLKATA - 700 071

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|---------------------|---|---|
| NAME & ADDRESS | : | Indian Institute of Technology North Guwahati, Assam - 781 039 |
| PAN | : | AAAJI0130P |
| DATE OF APPLICATION | : | 08.12.2015. |
| DATE OF ORDER | : | 18.02.2016. |

APPROVAL U/S 10(23C)(iiiab) OF THE INCOME TAX ACT, 1961

Application was filed by the above mentioned Institution dated 08.12.2015 for approval of notification for exemption u/s 10(23C)(iiiab) of the Income Tax Act for Asstt. Year 2016-17 onwards. The application, being in the prescribed proforma, is admitted as valid.

In exercise of the powers conferred by the sub-clause (iiiab) of clause (23C) of section 10 of the Income Tax Act, 1961 read with Rule 2BBB of the Income Tax Rules, 1962, I, the Commissioner of Income Tax (Exemptions), Kolkata, hereby accord approval to Indian Institute of Technology, North Guwahati, Assam - 781 039 (the assessee herein after) for the purposes of the said sub-clause for the assessment year 2016-17 onwards, subject to the following conditions:

- (i) The assessee requires to be existing solely for educational purposes and not for purpose of profit;
- (ii) The assessee requires to be substantially financed by the Government for any previous year exceeding fifty per cent of the total receipt of the assessee including voluntary contributions;
2. The approval granted shall be subject to the provision of the first proviso to section 143(3) of the Income Tax Act.
3. The order is applicable only to the recipients of income on behalf of the present assessee and not to any other receipt or income of such recipients.
4. This approval is applicable for the assessment year 2016-17 onwards.

The above order is liable to be rescind, if it is subsequently found that it has obtained by fraud or misinterpretation of facts or that the activities of the assessee are not genuine or if they are not carried out in accordance with all or any of its objects.

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(I. K. AGRAWAL)
Commissioner of Income Tax (Exemptions), Kolkata

Memo No. CIT(E)/10(23C)(vi)/15-16/ 5104-06

Dated: 18.02.2016

Copy forwarded to:-

- i. JCIT(E), Range-1, Kolkata Guwahati.
- ii. ITO, Ward-1(1), Guwahati, 6th Floor, G. S. Road, Christian Basti, Guwahati - 781005
- iii ✓ The applicant, North Guwahati, Assam - 781 039.



(Signature)
(MAGPEN BHUTIA)
ITO (Exemptions)(Tech), Kolkata

मागपेन भूटिया
MAGPEN BHUTIA
आयकर अधिकारी (तकनीकी), (कट) कोलकाता
Income Tax Officer (Tech.)
(Exemptions), Kolkata