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TO BE PUBLISHED IN PART-II SECTION 3 (11) OF THE GAZETTE OF INDIA ****

> GOVERNMENT OF INDIA MINISTRY OF FINANCE (DEPARTMENT OF REVENUE) ****

> > NEW DELHI: DATED THE 6th January, 1993

NOT IF ICATION (INCOME-TAX)

: In exercise of the powers conferred by S.O.NO. subrclause (iv) of clause (23C) of section 10 of I.T.Act, 1961 (43 of 1961), the Central Government hereby notifies "Indian Associa-

Parliamentarians on Population and Development, New-Delhi" for the purpose of the said sub-clause for the assessment years 1989-90 to 1991-92 subject to the following conditions, namely :-

- the assessee will apply its income, or accumulate for (1)application, wholly and exclusively to the objects for which it is established;
- the assessee will not invest or deposit its funds (11)(other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous years relevant to the assessment years mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of section 11;

this notification will not apply in relation to any -(111)income being profits and gains of business, unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.

(F.NO.197/181/91-IT(AI)

9167 (SHARAT CHANDRA) UNDER SECRETARY TO THE GOVT. OF INDIA

To

The Manager, Government of India Press. Ring, Road, Mayapuri Industrial Area, (Near Rajouri Garden), New-Delhi.

Contd.....2/-

Yaday. 1.1.1993.

Notification No.