SECTION 35AC, READ WITH EXPLANATION (b) THERETO, OF THE INCOME-TAX ACT, 1961 - ELIGIBLE PROJECTS OR SCHEMES, EXPENDITURE ON - NOTIFIED ELIGIBLE PROJECTS OR SCHEMES - BLIND PEOPLE'S ASSOCIATION, AHMEDABAD

NOTIFICATION NO. SO 92(E) [NO.41/2015 (F.NO.V.27015/3/2014-SO(NAT.COM))], DATED 6-1-2015

Whereas by notification of the Government of India, in the Ministry of Finance (Department of Revenue) number S.O. 1111(E) dated the 8th August, 2005, issued under 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 had notified at serial number 2, "Comprehensive rehabilitation, medical & human resource development services for the blind and disabled" by "Blind People's Association, Jagdish Chowk, Surdas Marg, Vastrapur, Ahmedabad - 380015, Gujarat", as an eligible project or scheme, at the estimated cost of Rs. 2.50 crore for a period of three years beginning with financial year 2005-2006; which was extended *vide* notification number S.O. No.2394(E) Dated 3rd October, 2008 for a further period of three years beginning with financial year 2008-09; and which was further extended *vide* notification number S.O. 2885 dated 27/12/2011 for a period of three more financial years, i.e., 2011-12, 2012-13 & 2013-14;

And whereas by notification number 2394(E) dated the 3rd October, 2008 the estimated cost was enhanced from Rs. 2.50 crore to Rs. 6.00 crore; and which was further enhanced *vide* notification number S.O. 2885 dated 27/12/2011 from Rs.6.00 crore to Rs.11.00 crore; And whereas the said project' or scheme is likely to extend beyond nine years;

And, whereas, the National Committee for the Promotion of Social and Economic Welfare, being satisfied that the said project or scheme is being executed properly, made a further recommendation under sub-rule (5) of rule 11M of the Income-tax Rules, 1962 for extending the said project or scheme for a further period of three years.

Now, therefore, the Central Government, 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), hereby notifies the scheme or project "Comprehensive rehabilitation, medical & human resource development services for the blind and disabled", which is being carried out by "Blind People's Association, Jagdish Chowk, Surdas Marg, Vastrapur, Ahmedabad - 380015 Gujarat", without any change in the approved cost of Rs.11.00 crore, for a further period of three years commencing with financial years 2014-15, *i.e.*, 2014-15, 2015-16 and 2016-17.