

GAZETTE

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GOVERNMENT OF INDIA

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

.....

New Delhi, the 10th March, 1939.

NOTIFICATION  
INCOME TAX

No. 8229 (F.No.203/203/87 -ITA.II): In continuation of this Office Notification No. 6740 (F.No.203/26/86 -ITA.II) dated 30-9-86 it is hereby notified for general information that the Institution mentioned below has been approved by Department of Scientific & Industrial Research, New Delhi, the Prescribed Authority for the purposes of clause (ii) of sub-section (1) of Section 35 (Thirty Five/One/Two) of the Income-tax Act, 1961 read with rule 6 of the Income-tax Rules, 1962 under the Category "Association" subject to the following conditions:-

- i) That **Indian Register of Shipping, Bombay** Will maintain a separate account of the sums received by it for scientific research.
- ii) That the said **Association** will furnish annual returns of its scientific research activities to the Prescribed Authority for every financial year in such forms as may be laid down and intimated to them for this purpose by 31st May each year.
- iii) That the said **Association** will submit to the Prescribed Authority by 30th June each year a copy of their audited annual accounts showing their income and expenditure and Balance Sheet showing its assets and liabilities with a copy of each of these documents to the Central Board of Direct Taxes, New Delhi, DGIT (Exemption) Calcutta and the Concerned Commissioner of Income-tax.
- iv) That the said **Association** will apply to Central Board of Direct Taxes, Ministry of Finance (Department of Revenue), New Delhi and DGIT (Exemption) Calcutta 3 months in advance before the expiry of the approval for further extension, Applications received after the date of expiry of approval are liable to be rejected.

Contd.....2/-

INSTITUTION/ASSOCIATION

**Indian Register of Shipping, Bombay**

This Notification is effective for a period from **1-4-88** to **31-3-89**.

*Sd/-*  
( Nishi Nair )

Under Secretary to the Government of India.

Copy forwarded to :-

1. All Chief Commissioners of Income-tax.
2. All Commissioners of Income-tax (2 copies).
3. Director of Inspection (Inv.) / (Sp. Inv.) / IT & Audit / PS & PR / Vigilance / Intelligence / Recovery / Survey / P & PR, New Delhi.
4. Inspection Division (CBDT), Mayur Bhavan, New Delhi.
5. O.S.D. (Legal), 4th floor, Super Bazar Building, Connaught Circus, New Delhi.
6. Directorate of O & M Services (Income-tax), Aiwan-e-Ghalib, Mata Sundri Lane, New Delhi.
7. The Secretary, Department of Scientific & Industrial Research, Technology Bhavan, New Mehrauli Road, New Delhi-110 016 with reference to his O.M. No. **1/46/76-TU.V** dated **20-10-87**.
8. The Joint Secretary & Legal Adviser, Ministry of Law, Shastri Bhavan, New Delhi.
9. The Comptroller & Auditor General of India, New Delhi.
10. Bulletin Section of D.I. (P & P), 2nd Floor, Hans Bhavan, I.P. Estate, New Delhi.
11. Directors General (Income-tax Exemption), Calcutta and other Directors General of Income-tax.
12. **Indian Register of Shipping, 72 Maker Tower, 'P' Cuffe Parade, Bombay-400 005.**

*Sd/-*  
( Nishi Nair )

Under Secretary to the Government of India.

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