

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

.....

New Delhi, the ~~27th~~ March, 1989.

NOTIFICATION  
INCOME TAX

No. ~~8282~~ (F.No.203/ ~~42~~ / ~~89~~-ITA.II) : In continuation of this Office Notification No. ~~7243~~ (F.No.203/ ~~221~~ / ~~86~~-ITA.II) dated ~~10-4-87~~ 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 ( ~~iii~~ ) of sub-section (1) of Section 35(Thirty Five/One/ ~~Three~~ ) of the Income-tax Act, 1961 read with rule 6 of the Income-tax Rules, 1962 under the Category "**Institution**" subject to the following conditions:-

- i) That **Institute of Company Secretaries, New Delhi** will maintain a separate account of the sums received by it for scientific research.
- ii) That the said **Institute** 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 **Institute** 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 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 **Institute** will apply to Central Board of Direct Taxes, Ministry of Finance (Department of Revenue), New Delhi and DGIT(Exemption) Calcutta 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

**Institute of Company Secretaries, New Delhi.**

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/RS&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-Gha  
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. **4/194/88-TU.V**  
dated. **6-10-88.**
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. The Executive Director, Institute of Company Secretaries,  
ICSI House, 22 Institutional Area, Lodhi Road, New Delhi-110 003.

*Sd/-*  
( Nishi Nair )  
Under Secretary to the Government of India.