

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)

New Delhi, the 27<sup>th</sup> January, 82.

NOTIFICATION  
INCOME TAX

No. 4439 (F.No. 203/202/81-ITA. II): In continuation of this Office Notification No. 3117/203/80/75-ITA. II dated 21-9-81, it is hereby notified for general information that the institution mentioned below has been approved by the Indian Council of Social Science Research, the prescribed authority for the purpose of clause (iii) of sub-section (1) of Section 35 of the Income-tax Act, 1961 subject to the following conditions:-

- i) That the funds collected by the Consumer Education and Research Centre, under this exemption shall be utilized, exclusively for promotion of research in social sciences.
- ii) That the Centre shall maintain a separate accounts of the funds collected by them under the exemption.
- iii) That the Centre shall send annual statement of accounts and Annual Report to the I.C.S.S.R. (Prescribed Authority) as well as to the concerned Commissioner of Income-tax, showing the funds collected by them under the exemption and the manner in which the funds were utilized.
- iv) Any unutilized funds, out of the donations received under section 35(1)(iii) of the Income-tax Act, 1961, will be ~~invested~~ invested in the manner prescribed in Section 13(1)(d) which includes investment in Govt. saving Certificate, deposits in Scheduled Bank, investment in U.I.I., deposits with the Public Sector Companies, deposits in Post Office and Govt. Companies etc.

EXPLANATION

The Consumer Education and Research Centre, New Delhi.

This notification is effective for a period of three years from 1.4.1982 to 31.3.1985.

(P. S. KANT)

SECRETARY GOVERNMENT OF INDIA.

Copy forwarded to:-

1. All Commissioners of Income-tax (2 copies).
2. Director of Inspection (I.I.A./Audit)/Investigation/Operational Investigation/Intelligence/Recovery/PERI/Survey, New Delhi.
3. Directorate of CEMR (I.T), 1st floor, Bikaner-ghatib, Mata Sundari Lane, New Delhi.
4. The Indian Council of Social Sciences Research, I.I.P.A. Hostel, I.P. Estate, New Delhi with reference to their letter No. 6/8/79-2 dt. 4-1-1982.
5. The Managing Trustee, Consumer Education and Research Centre, New Delhi.
6. Comptroller and Auditor General of India (43 copies).
7. Bulletin section of P.I. (I.T.), New Delhi (5 copies).

(P. S. KANT)

SECRETARY GOVERNMENT OF INDIA.

412/82-ITec  
2-8/11