

**OFFICE OF THE DIRECTOR OF INCOME-TAX (EXEMPTION),**  
6th FLOOR, PIRAMAL CHAMBERS, PAREL, MUMBAI-400 012.

ORDER NO.DIT(E)/MC/80G/1740/2009-10

Name & Address of the Trust/  
Institution/Association : **FRIENDS OF THE GRANT MEDICAL COLLEGE  
AND SIR J.J. GORUP OF HOSPITALS TRUST**  
C/o. DR. HEMRAJ B. CHANDALIA,  
18, KALA BHAVAN, MATHEW ROAD, OPERA HOUSE  
MUMBAI 400 004.

PAN : AAA TF 2305 D

12-A Registration No. : TR/41551 dated 14.03.2008

Date of filing : 12.01.2009

Date of Order : **21.05.2009**

**CERTIFICATE UNDER SECTION 80-G OF THE I. T. ACT**  
**(INITIAL/RENEWAL)**

On verification of the facts stated before me/hearing before me I have come to the conclusion that this organisation has satisfied the conditions u/s.80-G of the I.T. Act, 1961. It shall henceforth satisfy the conditions u/s.80-G(5) as laid down below:

1. The Donee Institution shall forfeit this benefit provided under the law if any one of the conditions stated herein is not applied with/flouted/abused/whifled down or in any way violated.
2. This exemption is valid for the period from **01.04.2009 to 31.03.2012** and subject to the following conditions:

**CONDITIONS :**

- i. You shall mainain your Accounts regularly and also get them audited to comply with section 80-G(5)(iv) read with section 12A(b) of the I. T. Act.
- ii. Every receipt issued to a donor shall bear the number and date of this order and shall state the date upto which this certificate is valid i.e. Assessment Year **2012-2013**.
- iii. No change in the Deed of the Trust/Association shall be effected without due procedure of law i.e. by the order of the jurisdictional High Court and its intimation shall be given immeditely to this office.
- iv. Under the provisions to section 80-G if you are registered u/s.12A, u/s.12AA(1)(b) or approved u/s.10(23), 10(23C)(vi)/(via), etc., shall have to maintain separate books of accounts in respect of any business activity carried on u/s.80-G(5)(i)(a) and shall intimate it within one month of commencement of such activity to this office.
- v. Under the provisions of section 80-G any donation received shall not be utilised for the purpose of any such business carried on whether directly/indirectly.
- vi. While issuing the certificate to the Donor the commitment made above should be honoured and it shall not be abused/used in any other purpose.
- vii. The institution shall ensure that no Non-Charitable purpose shall be served or sought to be served by the Trust/Society/Non-Profit Company as is informed in terms of Yogiraj Trust reported in 107 ITR 777 (SC).
- viii. It shall be ensured that at no time you shall utilised the institution or its funds for the benefits of any particular Religious community or caste prohibited u/s.80G(5)(iii).
- ix. This office and the Assessing Officer shall also be informed about the Managing Trustee/Manager of your Trust/Society/Non Profit Company and the place where the activities of the Trust/Institution are undertaken/likely to be undertaken to satisfy the claimed objects.
- x. In case Renewal is not sought from this office the manner in which the Assets shall be used/the purposed for which they shall be used shall be immediately informed to this office.
- xi. Religious expenditure should not exceed more than 5% of its total income.
- xii. The certificate u/s.80G of the I.T. Act, 1961 does not automatically exempt the income of the Trust/Institution.



*(Signature)*  
**( R. K. SINHA )**  
Director of Income Tax (Exemption),  
Mumbai.

Copy to :

1. The applicant as above.
2. Guard File, ITO(Tech)DIT

*(Signature)*  
**( MANULAL BAITHA )**  
Income Tax Officer (E)(Tech.)  
For DIT(E), Mumbai.