Rajesh J Kadakia (20-21)

M G Road, Ranigunj
Secunderabad

Payment Register

1-Sep-2020 to 30-Sep-2020

Date	Particulars	Vch Type	Vch No.	Debit Amount	Credit Amount
2-9-2020	**OE-Electricity Supply**	**Payment**	PAY/10054	**36,015.00**	
3-9-2020	**SP-Expert Security Services**	**Payment**	PAY/10055	**12,465.00**	
3-9-2020	**SP-Shreyas Services**	**Payment**	PAY/10056	**10,419.00**	
8-9-2020	**SP-Modi Properties Pvt Ltd**	**Payment**	PAY/10057	**26,832.00**	
10-9-2020	**SP-Summit Sales LLP Logistics**	**Payment**	PAY/10058	**31.00**	
10-9-2020	**OIE-Donation**	**Payment**	PAY/10059	**5,50,000.00**	
14-9-2020	**GST Payable**	**Payment**	PAY/10060	**3,20,382.00**	
22-9-2020	**OE-Electricity Supply**	**Payment**	PAY/10061	**36,004.00**	
30-9-2020	**OTH-TDS Kotak**	**Payment**	PAY/10062	**3,197.00**	

F esh J Kadakia (20-21)
M G Road, Ranigunj
Secunderabad
State Name : Telangana, Code : 36

Payment Voucher

No. : **PAY/10062** Dated : **30-Sep-2020**

Particulars	Amount
Account :	
OTH-TDS Kotak	**3,197.00**
Through :	
BANK-Kotak Mahindra A/c No- 4211485946	
On Account of :	
Being tds on sb interest	
Amount (in words) :	
Indian Rupees Three Thousand One Hundred Ninety Seven Only	
	₹ 3,197.00

Prepared by: admin Approved by Receiver's Signature

R[illegible]esh J Kadakia (20-21)

Payment Voucher

No. : **PAY/10061**

Dated : **22-Sep-2020**

Particulars	Amount
Account :	
OE-Electricity Supply	**36,004.00**
USL-Sharad Kumar Jayanthilal Kadakia	**36,003.00**
Through :	
BANK-Kotak Mahindra A/c No- 4211485946	
On Account of :	
Being cheque issued to tsspdcl towards electricity charges for the month of Aug 2020 against ch no:001200	
Amount (in words) :	
Indian Rupees Seventy Two Thousand Seven Only	
	₹ 72,007.00

Prepared by: admin

Approved by

Receiver's Signature

SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED

H.T. C.C. Bill for the month of August 2020 Dated 26-08-2020

PAYABLE ON OR BEFORE Dated 09-Sep-20 DISCONNECTION DATE : 24-Sep-20

Contracted MD (KVA/HP) 150
Specified Voltage (KV) 11
Actual Voltage (KV) 11
Feeder 185122240204 (CF)
Category 2

SEC1054
M/s. ONORA HOSPITALITY PVT LTD
D.NO.5-4-187/5/15,16,17,18 & 1
S.M.MODI COMMERCIAL COMPLEX,
KARBALA MIDAN,NECKLES ROAD,SEC

DESCRIPTIONS	KWH	KVAH	KVA	TOD1	TOD2
Reading On 17AUG-20	2860159.00	3052309.00	29.62	501387.00	521051.00
Reading On 14JUL-20	2858123.00	3050268.00		501118.00	520731.00
Difference 32:01	2036.00	2041.00		269.00	320.00
Multiplying Factor	1.00	1.00	1.00	1.00	1.00
Total Consumption	2036.00	2041.00	29.62	269.00	320.00
Monthly Minimum Units	3000.00		120.00		
Main Consumption	3000.00	Colony	0.00	L&F	0.00

INC1 : 717979 / 717539 INC2 : 288101 / 287951

DESCRIPTIONS	RATE	KVA / UNITS	AMOUNT Rs.
Demand Charges Normal	Rs 390	120	46800.00
Demand Charges Penal	Rs 780	0	0.00
Energy Charges	Ps 780	3000	23400.00
	100	589	589.00
	6	2041	122.46
	630	0	0.00
Electrical Duty	Ps 780	0	0.00
Colony Charges	Ps		
L&F Charges	Ps		
Supplier Name Net KWH KVA TOD			70911.46
FSA Charges	Ps		1685.00

Sub Total	0.00
Customer Charges	0.00
ACD SURCHARGE	0.00
U.I CHARGES	0.38
ADDL SURCHARGES O.A	0.00
Late Payment Charges	0.00
Interest on ED	0.00
Other Charges-I INC T001	0.00
Other Charges-II INC T002	0.00
Wheeling / Transmission Charges	72597.00
Other Charges-I	-440.00
Other Charges-II	-150.00
Gross Total	0.00
	72007.00
Incentive Amount	0
Other Credit Adj.	72007.00
Net Bill Amount	
Total Arrears	
Total Amount Payable	

*********Arrears as on 23/08/20 **********

	C.C.Charge	Surcharge
Court Cases Rs.	0	
Others Rs.	0	
Total Rs.	0	

Note: ACD Due for 2020-21 Rs. 0
Note: PAY YOUR BILL THROUGH THE SBI A/C NO.SPDCLPSEC1054
IFSC CODE: SBIN0004266
Seventy Two Thousand and Seven Only

152 Senior Accounts Officer

Please Quote the code no in all correspondence PTO

APPROVED BY
SEP 2020
G. JAI KUMAR
MANAGER-H.R. & ADMIN

R[illegible]esh J Kadakia (20-21)

Payment Voucher

No. : **PAY/10060** Dated : **14-Sep-2020**

Particulars	Amount
Account :	
GST Payable	**3,20,382.00**
Through :	
BANK-Kotak Mahindra A/c No- 4211485946	
On Account of :	
Being cheque issued to Kotak bank towards GST for the month of Aug 2020 against ch no:001199	
Amount (in words) :	
Indian Rupees Three Lakh Twenty Thousand Three Hundred Eighty Two Only	
	₹ 3,20,382.00

Prepared by: admin Approved by Receiver's Signature

R[illegible]sh J Kadakia (20-21)

Payment Voucher

No. : **PAY/10059** Dated : **10-Sep-2020**

Particulars	Amount
Account :	
OIE-Donation	**5,50,000.00**
Through :	
BANK-Kotak Mahindra A/c No- 4211485946	
On Account of :	
Being cheque issued to The haematology foundation towards donation against ch no:001198	
Amount (in words) :	
Indian Rupees Five Lakh Fifty Thousand Only	
	₹ 5,50,000.00

Ask for Receipt

Prepared by: admin Approved by Receiver's Signature

MEMO

DATE & FROM:	TO & REMARKS.
7/9/2020	Sir
	We can pay Donation.
	I verified with Ajay Sir.
	[illegible]
SONAM 7/9/20	Donate Rs. 5.50 lacs each
	from ~~SBP~~ SJK & RJK to
	Hematology foundation by
	this Saturday
	[illegible]

Sri S.V.JADHAV, I.R.S.,
Director of Income Tax (Exemptions)

F.No.DIT(E)/HYD/80G/76(12)/07-08 Dated: 08.05.2008

SUB: Granting of an approval or for continuance thereof to an institution or a fund [referred to u/s.80G(2) & (5) of I.T. Act, 1961] - Regarding.

REF: The application in Form No.10G filed by **The Haematology Foundation, Lake View Palace, Opp: Banjara Lake Road No.1, Banjara Hills, Hyderabad.**

* * *

APPROVAL U/S 80G(5)(vi) OF THE INCOME TAX ACT, 1961:

The application filed in Form No.10G seeking approval in the above case, on 26.12.2007, has been examined and I am satisfied that:

(i) This is a fund/trust as mentioned in clause (iv) of sub section 2 of Sec.80G of the I.T.Act, 1961.

(ii) The donation made to the said trust/fund/society do qualify for deduction in computing the income of a person who makes the donation i.e. in the hands of the donor.

Accordingly the approval sought for is hereby accorded u/s.80G(5)(vi) of the I.T.Act, 1961.

2. The approval shall have effect from **01.04.2007 to 31.3.2010** subject to all other provisions of I.T.Act, 1961, as applicable.

(i) The receipts issued to the donors should bear the number and the date of this order and the period of validity.

(ii) The Society shall submit the statement of income and expenditure for the year ended on 31-03-2007 and subsequent year(s) within the prescribed time before the prescribed authority.

(iii) Requests for renewals should be made to the Director of Income-tax (Exemp), Hyderabad, within three months from the expiry of the period mentioned in para 2 above with statements of Income and Expenditure account, Balance Sheet and Audit Report in Form No.10B, wherever the income exceeds Rs.50,000/- and a Certificate signed by all the Office bearers to the effect that the Society did not infringe the provisions of section 13(1) of the Income-tax Act, 1961 from the date of inception till date.

(iv) The Society seeking exemption shall fulfill the conditions mentioned in sub-section 5 of section 80G of I.T.Act, 1961.

(S.V.JADHAV)
Director of Income Tax (Exemptions)
Hyderabad.

Copy to:

1. **The Haematology Foundation, Lake View Palace, Opp: Banjara Lake Road No.1, Banjara Hills, Hyderabad.**

2. The DDIT (Exemptions)-II, Hyderabad.

(D.J.P.Anand)
Income Tax(H.Qrs)(Exemp)
O/o DIT(E), Hyderabad.

(A1c)

PROCEEDINGS OF THE DIRECTOR OF INCOME TAX (EXEMPTIONS) : HYDERABAD.

SRI A.K. NIGAM, I.R.S.,
Director of Income tax (Exemptions)

*****

F.No.DIT(E)/Hyd/34(09)/12A/04-05 Dated : 12-01-2005.

Sub: Registration u/s.12AA of the I.T.Act, 1961 in the case of **The Heamatology Foundation**, 2nd Floor, 810, Castle Hills, Road No.2, Masab Tank, Hyderabad - Grant of – Orders - Issue of - Reg.

Ref: Application in Form No.10A filed on 13-09-2004 by the said Trust/Assn./Instn.

****

ORDER U/S.12AA(1)(b)(i) OF THE INCOME TAX ACT, 1961:

As constituted by the Trust Deed/Memorandum or Articles of Association dt. 26-08-2004, the Trust/Institution has filed an application in Form No.10A for Registration u/s. 12A(a) of the I.T. Act, on 13-09-2004.

2. **This is in time and is in order.**

3. Accordingly, the said trust is hereby registered in the register meant for application in Form No.10A vide F.No.DIT(E)/Hyd/34(09)/12A/04-05. This registration is granted with effect from -

26-08-2004 (i.e.from the date of creation of the Insttn/Trust/Society/Assn.)

4. This registration is subject to the fulfillment of the conditions laid down u/s. 12A(a) of I.T.Act.

5. The registration does not ipso facto exempt the income unless the provisions of sections 11 and 12 of the I.T Act, 1961 are adhered to.

6. This registration may be cancelled in terms of the provisions of section 12AA(3) if at any stage it is found that the activities of the applicant trust/institution are not genuine or are not being carried out in accordance with the objects of the trust/institution.

7. The applicant shall comply with the provisions of section 139(4A).

DIRECTOR OF INCOME TAX (EXEMPTIONS) HYDERABAD

Sd/-
(A.K. NIGAM)
Director of Income tax (Exemptions)
Hyderabad.

Copy to:
1. **The Heamatology Foundation**
   2nd Floor, 810, Castle Hills, Road No.2,
   Masab Tank, Hyderabad
2. The ADIT(Exemptions)-1, Hyderabad.

Ch. Nirmala
(CH. NIRMALA)
I.T.O.(E)(Hqrs), O/O DIT(E), Hyd

CIRCULAR

INCOME-TAX ACT

Section 10(23C)(*iv *) of the Income-tax Act, 1961 - Exemptions - Charitable or religious trusts/institutions - Clarification regarding period of validity of approvals issued under section 10(23C)(*iv *), (*v*), (*vi*) or (*via*) and section 80G(5) of the Income-tax Act

CIRCULAR NO. 7/2010 [F. NO. 197/21/2010-ITA-I], DATED 27-10-2010

The Board has received various references from the field formations as well as members of public about the period of validity of approvals granted by the Chief Commissioners of Income-tax or Directors General of Income-tax under sub-clauses (*iv*), (*v*), (*vi*) and (*via*) of section 10(*23C*) and by the Commissioners of Income-tax or Directors of Income-tax under section 80G(5) of the Income-tax Act, 1961.

2. It has also been noticed by the Board that different field authorities are interpreting the provisions relating to the period of validity of the above approvals in a different manner. The following instructions are accordingly issued for the removal of doubts about the period of validity of various approvals referred to above.

3. Sub-clauses (*iv*) and (*v*) of section 10(*23C*) were amended by Taxation Laws (Amendment) Act, 2006 by insertion of the following proviso to that clause :—

> "**Provided also** that any (notification issued by the Central Government under sub-clause (*iv*) or sub-clause (*v*), before the date on which the Taxation Laws (Amendment) Bill, 2006 receives the assent of the President, shall at any one time, have effect for such assessment year or years, not exceeding three assessment years) (including an assessment year or years commencing before the date on which such notification is issued) as may be specified in the notification."

The intention behind the insertion of the above proviso was laid out in the relevant portion of the explanatory notes to the Taxation Laws Amendment Act, 2006 which reads as under :

> "A need has been felt to dispense with the requirement of periodic renewal of notifications. The requirement of periodic renewal of notifications has been resulting in delays in their renewal.
>
> 5.2 In order to overcome delays, the eighth proviso to section 10(*23C*) has been amended so as to provide that the above mentioned limit of effectivity for three assessment years shall be applicable in respect of notifications issued by the Central Government under sub-clause (*iv*) or sub-clause (*v*) before the date on which Taxation Laws (Amendment) Bill, 2006 receives the assent of the President.
>
> 5.3 The Taxation Laws (Amendment) Bill, 2006 received the assent of the President on 13-7-2006. Therefore, on account of the above amendment any notification issued by the Central Government under the said sub-clause (*iv*) or sub-clause (*v*), on or after 13-7-2006 will be valid until withdrawn and there will be no requirement on the part of the assessee to seek renewal of the same after three years."

The intention of legislature that the approvals under section 10(*23C*)(*iv*) and (*v*) after the cut off date mentioned above would be a one time approval which would be valid until withdrawn, is thus sufficiently clear.

4. Approvals under sub-clauses (*vi*) and (*via*) of section 10(*23C*) are governed by the procedure contained in rule 2CA. Rule 2CA was amended with effect from 1-12-2006, *inter alia* by substitution of the existing sub-rule 3 by a new provision which is reproduced below :—

> "(3) The approval of the Central Board of Direct Taxes or Chief Commissioner or Director General, as the case may be, granted before the 1st day of December, 2006 shall at any one time have effect for a period not exceeding three assessment years."

Read in isolation, without any further guidance as was given by way of explanatory notes to Finance Act, 2006 in respect of amendment of sub-clauses (*iv*) and (*v*) of section 10(*23C*), the above amendment leaves some scope for doubt about the period of validity of the approval under section 10(*23C*)(*vi*) and (*via*) on or after 1-12-2006. For the removal of doubts if any in this regard, it is clarified that as in the case of approvals under sub-clauses (*iv*) and (*v*) of section 10(*23C*), any approval issued on or after 1-12-2006 under sub-clause (*vi*) or (*via*) of that sub-section would also be a one time approval which would be valid till it is withdrawn.

5. As regards approvals granted upto 1-10-2009 under section 80G by the Commissioners of Income-tax/Directors of Income-tax, proviso to section 80G(5)(*vi*) clarified that any approval shall have effect for such assessment year or years not exceeding five assessment years as may be specified in the approval. The above proviso was deleted by the Finance (No. 2) Act, 2009. The intent behind the deletion of above proviso as explained in the explanatory memorandum to Finance (No. 2) Bill, 2009 was as under :

> "Further as per clause (*vi*) of sub-section (5) of section 80G of the Income-tax Act, 1961, the institutions or funds to which the donations are made have to be approved by the Commissioner of Income-tax in accordance with the rules prescribed in rule 11AA of the Income-tax Rules, 1962. The proviso to this clause provides that any approval granted under this clause shall have effect for such assessment year or years, not exceeding five assessment years, as may be specified in the approval.
>
> Due to this limitation imposed on the validity of such approvals, the approved institutions or funds have to bear the hardship of getting their approvals renewed from time to time. This is unduly burdensome for the *bona fide* institutions or funds and also leads to wastage of time and resources of the tax administration in renewing such approvals in a routine manner.
>
> Therefore, it is proposed to omit the proviso to clause (*vi*) of sub-section (5) of section 80G to provide that the approval once granted shall continue to be valid in perpetuity. Further, the Commissioner will also have the power of withdraw the approval if the Commissioner is satisfied that the activities of such institution or fund are not genuine or are not being carried out in accordance with the objects of the institution or fund. This amendment will take effect from 1st day of October, 2009. Accordingly, existing approvals expiring on or after 1st October, 2009 shall be deemed to have been extended in perpetuity unless specifically withdrawn."

It appears that some doubts still prevail about the period of validity of approval under section 80G subsequent to 1-10-2009, especially in view of the fact that no corresponding change has been made in Rule 11A(4). To remove any doubts in this regard, it is reiterated that any approval under section 80G(5) on or after 1-10-2009 would be a one time approval which would be valid till it is withdrawn.

PROCEEDINGS OF THE DIRECTOR OF INCOME TAX (EXEMPTIONS) : HYDERABAD.

SRI A.K. NIGAM, I.R.S.,
Director of Income tax (Exemptions)

*****

F.No.DIT(E)/Hyd/34(09)/12A/04-05 Dated : 12-01-2005.

Sub: Registration u/s.12AA of the I.T.Act, 1961 in the case of **The Heamatology Foundation,** 2nd Floor, 810, Castle Hills, Road No.2, Masab Tank, Hyderabad - Grant of – Orders - Issue of - Reg.

Ref: Application in Form No.10A filed on 13-09-2004 by the said Trust/Assn./Instn.

****

ORDER U/S.12AA(1)(b)(i) OF THE INCOME TAX ACT, 1961:

As constituted by the Trust Deed/Memorandum or Articles of Association dt. 26-08-2004, the Trust/Institution has filed an application in Form No.10A for Registration u/s. 12A(a) of the I.T. Act, on 13-09-2004.

2. **This is in time and is in order.**

3. Accordingly, the said trust is hereby registered in the register meant for application in Form No.10A vide F.No.DIT(E)/Hyd/34(09)/12A/04-05. This registration is granted with effect from -

26-08-2004 (i.e.from the date of creation of the Insttn/Trust/Society/Assn.)

4. This registration is subject to the fulfillment of the conditions laid down u/s. 12A(a) of I.T.Act.

5. The registration does not ipso facto exempt the income unless the provisions of sections 11 and 12 of the I.T Act, 1961 are adhered to.

6. This registration may be cancelled in terms of the provisions of section 12AA(3) if at any stage it is found that the activities of the applicant trust/institution are not genuine or are not being carried out in accordance with the objects of the trust/institution.

7. The applicant shall comply with the provisions of section 139(4A).

Sd/-
(A.K. NIGAM)
Director of Income tax (Exemptions)
Hyderabad.

DIRECTOR OF INCOME TAX EXEMPTIONS HYDERABAD

Copy to:
1. **The Heamatology Foundation,**
   2nd Floor, 810, Castle Hills, Road No.2,
   Masab Tank, Hyderabad
2. The ADIT(Exemptions)-1, Hyderabad.

Ch. Nirmala
(CH. NIRMALA)
I.T.O.(E)(Hqrs), O/O DIT(E), Hyd

PROCEEDINGS OF THE DIRECTOR OF INCOME TAX (EXEMPTIONS): HYDERABAD

Sri S.V.JADHAV, I.R.S.,
Director of Income Tax (Exemptions)

F.No.DIT(E)/HYD/80G/76(12)/07-08 **Dated: 08.05.2008**

SUB: Granting of an approval or for continuance thereof to an Institution or a fund [referred to u/s.80G(2) & (5) of I.T. Act, 1961] - Regarding.

REF: The application in Form No.10G filed by **The Haematology Foundation, Lake View Palace, Opp: Banjara Lake Road No.1, Banjara Hills, Hyderabad.**

* * *

APPROVAL U/S 80G(5)(vi) OF THE INCOME TAX ACT, 1961:

The application filed in Form No.10G seeking approval in the above case, on 26.12.2007, has been examined and I am satisfied that:

(i) This is a fund/trust as mentioned in clause (iv) of sub section 2 of Sec.80G of the I.T.Act, 1961:

(ii) The donation made to the said trust/fund/society do qualify for deduction in computing the income of a person who makes the donation,i.e. in the hands of the donor.

Accordingly the approval sought for is hereby accorded u/s.80G(5)(vi) of the I.T.Act, 1961.

2. The approval shall have effect from **01.04.2007 to 31.3.2010** subject to all other provisions of I.T.Act, 1961, as applicable.

(i) The receipts issued to the donors should bear the number and the date of this order and the period of validity.

(ii) The Society shall submit the statement of income and expenditure for the year ended on 31-03-2007 and subsequent year(s) within the prescribed time before the prescribed authority.

(iii) Requests for renewals should be made to the Director of Income-tax (Exemp), Hyderabad, within three months from the expiry of the period mentioned in para 2 above with statements of Income and Expenditure account, Balance Sheet and Audit Report in Form No.10B, wherever the income exceeds Rs.50,000/- and a Certificate signed by all the Office bearers to the effect that the Society did not infringe the provisions of section 13(1) of the Income-tax Act, 1961 from the date of inception till date.

(iv) The Society seeking exemption shall fulfil the conditions mentioned in sub-section 5 of section 80G of I.T.Act, 1961.

(S.V.JADHAV)
Director of Income Tax (Exemptions)
Hyderabad

Copy to:

1. **The Haematology Foundation,
Lake View Palace, Opp: Banjara Lake Road No.1,
Banjara Hills, Hyderabad.**

2. The DDIT (Exemptions)-II, Hyderabad.

(B.J.P.Anand)
Income Tax(H.Qrs)(Exemp)
O/o DIT(E), Hyderabad.

CIRCULAR

INCOME-TAX ACT

Section 10(23C)(*iv *) of the Income-tax Act, 1961 - Exemptions - Charitable or religious trusts/institutions - Clarification regarding period of validity of approvals issued under section 10(23C)(*iv *), (*v*), (*vi*) or (*via*) and section 80G(5) of the Income-tax Act

CIRCULAR NO. 7/2010 [F. NO. 197/21/2010-ITA-I], DATED 27-10-2010

The Board has received various references from the field formations as well as members of public about the period of validity of approvals granted by the Chief Commissioners of Income-tax or Directors General of Income-tax under sub-clauses (*iv*), (*v*), (*vi*) and (*via*) of section 10(*23C*) and by the Commissioners of Income-tax or Directors of Income-tax under section 80G(5) of the Income-tax Act, 1961.

2. It has also been noticed by the Board that different field authorities are interpreting the provisions relating to the period of validity of the above approvals in a different manner. The following instructions are accordingly issued for the removal of doubts about the period of validity of various approvals referred to above.

3. Sub-clauses (*iv*) and (*v*) of section 10(*23C*) were amended by Taxation Laws (Amendment) Act, 2006 by insertion of the following proviso to that clause :—

> "**Provided also** that any (notification issued by the Central Government under sub-clause (*iv*) or sub-clause (*v*), before the date on which the Taxation Laws (Amendment) Bill, 2006 receives the assent of the President, shall at any one time, have effect for such assessment year or years, not exceeding three assessment years) (including an assessment year or years commencing before the date on which such notification is issued) as may be specified in the notification."

The intention behind the insertion of the above proviso was laid out in the relevant portion of the explanatory notes to the Taxation Laws Amendment Act, 2006 which reads as under :

> "A need has been felt to dispense with the requirement of periodic renewal of notifications. The requirement of periodic renewal of notifications has been resulting in delays in their renewal.
>
> 5.2 In order to overcome delays, the eighth proviso to section 10(*23C*) has been amended so as to provide that the above mentioned limit of effectivity for three assessment years shall be applicable in respect of notifications issued by the Central Government under sub-clause (*iv*) or sub-clause (*v*) before the date on which Taxation Laws (Amendment) Bill, 2006 receives the assent of the President.
>
> 5.3 The Taxation Laws (Amendment) Bill, 2006 received the assent of the President on 13-7-2006. Therefore, on account of the above amendment any notification issued by the Central Government under the said sub-clause (*iv*) or sub-clause (*v*), on or after 13-7-2006 will be valid until withdrawn and there will be no requirement on the part of the assessee to seek renewal of the same after three years."

The intention of legislature that the approvals under section 10(*23C*)(*iv*) and (*v*) after the cut off date mentioned above would be a one time approval which would be valid until withdrawn, is thus sufficiently clear.

4. Approvals under sub-clauses (*vi*) and (*via*) of section 10(*23C*) are governed by the procedure contained in rule 2CA. Rule 2CA was amended with effect from 1-12-2006, *inter alia* by substitution of the existing sub-rule 3 by a new provision which is reproduced below :—

"(3) The approval of the Central Board of Direct Taxes or Chief Commissioner or Director General, as the case may be, granted before the 1st day of December, 2006 shall at any one time have effect for a period not exceeding three assessment years."

Read in isolation, without any further guidance as was given by way of explanatory notes to Finance Act, 2006 in respect of amendment of sub-clauses (*iv*) and (*v*) of section 10(*23C*), the above amendment leaves some scope for doubt about the period of validity of the approval under section 10(*23C*)(*vi*) and (*via*) on or after 1-12-2006. For the removal of doubts if any in this regard, it is clarified that as in the case of approvals under sub-clauses (*iv*) and (*v*) of section 10(*23C*), any approval issued on or after 1-12-2006 under sub-clause (*vi*) or (*via*) of that sub-section would also be a one time approval which would be valid till it is withdrawn.

5. As regards approvals granted upto 1-10-2009 under section 80G by the Commissioners of Income-tax/Directors of Income-tax, proviso to section 80G(5)(*vi*) clarified that any approval shall have effect for such assessment year or years not exceeding five assessment years as may be specified in the approval. The above proviso was deleted by the Finance (No. 2) Act, 2009. The intent behind the deletion of above proviso as explained in the explanatory memorandum to Finance (No. 2) Bill, 2009 was as under :

"Further as per clause (*vi*) of sub-section (5) of section 80G of the Income-tax Act, 1961, the institutions or funds to which the donations are made have to be approved by the Commissioner of Income-tax in accordance with the rules prescribed in rule 11AA of the Income-tax Rules, 1962. The proviso to this clause provides that any approval granted under this clause shall have effect for such assessment year or years, not exceeding five assessment years, as may be specified in the approval.

Due to this limitation imposed on the validity of such approvals, the approved institutions or funds have to bear the hardship of getting their approvals renewed from time to time. This is unduly burdensome for the *bona fide* institutions or funds and also leads to wastage of time and resources of the tax administration in renewing such approvals in a routine manner.

Therefore, it is proposed to omit the proviso to clause (*vi*) of sub-section (5) of section 80G to provide that the approval once granted shall continue to be valid in perpetuity. Further, the Commissioner will also have the power of withdraw the approval if the Commissioner is satisfied that the activities of such institution or fund are not genuine or are not being carried out in accordance with the objects of the institution or fund. This amendment will take effect from 1st day of October, 2009. Accordingly, existing approvals expiring on or after 1st October, 2009 shall be deemed to have been extended in perpetuity unless specifically withdrawn."

It appears that some doubts still prevail about the period of validity of approval under section 80G subsequent to 1-10-2009, especially in view of the fact that no corresponding change has been made in Rule 11A(4). To remove any doubts in this regard, it is reiterated that any approval under section 80G(5) on or after 1-10-2009 would be a one time approval which would be valid till it is withdrawn.

'esh J Kadakia (20-21)

Payment Voucher

No. : **PAY/10058** Dated : **10-Sep-2020**

Particulars	Amount
Account :	
SP-Summit Sales LLP Logistics	**31.00**
Agst Ref **sslp/log/10454** **31.00 Dr**	
Through :	
BANK-Kotak Mahindra A/c No- 4211485946	
On Account of :	
Being cheque issued to SSLLP Logistics towards PO service charges for the month of Aug 2020 against bill no:10454, dt:9/9/20 & ch no:001197	
Amount (in words) :	
Indian Rupees Thirty One Only	
	₹ 31.00

Prepared by: admin

Approved by

14/9/2020

Receiver's Signature

Rajesh J Kadakia (20-21)
M G Road, Ranigunj
Secunderabad
GSTIN/UIN: 36AERPK6958C1Z2
State Name : Telangana, Code : 36

Purchase Voucher

No. : **PUR/10012**
Ref.: **ssllp/log/10454 dt. 31-Aug-2020**

Dated : **9-Sep-2020**

Party's Name: **Summit Sales LLP Logistics**
GSTIN/UIN : **36ACQFS2044C1Z7**

Particulars		Amount
PS-Admin-Audit	*26.50*	**₹ 31.00**
Input CGST 9%	*2.39*	
Input SGST 9%	*2.39*	
OIE-Round Off	*(-)0.28*	

On Account of :

Being service charges on po's for the month of August ' 2020 against inv no: ssllp/log/10454 dt: 31.08.2020

Amount (in words) :

Indian Rupees Thirty One Only

for SP-Summit Sales LLP Logistics

Prepared by: admin

Approved by

Receiver's Signature

Tax Invoice

SSLLP Logistics 5-4-187/3 & 4, M G Road Ranigunj, Secunderabad GSTIN/UIN: 36ACQFS2044C1Z7 State Name : Telangana, Code : 36	Invoice No. **SSLLP/LOG/10454**	Dated **31-Aug-2020**
	Delivery Note	Mode/Terms of Payment
	Supplier's Ref.	Other Reference(s)
Buyer **Rajesh Jayantilal Kadakia** H No:- 5-2-223; Dustillery Road; Hyderbasti ; Opp Andhra Bank; Secunderabad GSTIN/UIN : 36AERPK6958C1Z2 State Name : Telangana, Code : 36	Buyer's Order No.	Dated
	Despatch Document No.	Delivery Note Date
	Despatched through	Destination
	Terms of Delivery	

Sl No.	Particulars	HSN/SAC	Quantity	Rate	per	Amount
1	**REVENUE-Services Charges on PO's - 18% (S)**	995433				**26.50**
2	**Output CGST**					**2.39**
3	**Output SGST**					**2.39**
4	*Less :* **Roundig Off**					**(-)0.28**
	Total					**₹ 31.00**

Amount Chargeable (in words) *E. & O.E*

Indian Rupees Thirty One Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax Amount
995433	26.50	9%	2.39	9%	2.39	4.78
Total	**26.50**		**2.39**		**2.39**	**4.78**

Tax Amount (in words) : **Indian Rupees Four and Seventy Eight paise Only**

Company's Bank Details
Bank Name : **BANK- Yes Bank**
A/c No. : **107063700000074**
Branch & IFS Code : **Sardar Patel Road & YESB0001070**

Remarks:
Being Service charges On Po's for the month of Aug ' 2020.
Company's PAN : **ACQFS2044C**

for SSLLP Logistics

SUMIT SALES LLP LOGISTICS SEC'BAD

Authorised Signatory

This is a Computer Generated Invoice

[illegible]esh J Kadakia (20-21)

Payment Voucher

No. : **PAY/10057**

Dated : **8-Sep-2020**

Particulars	Amount
Account :	
SP-Modi Properties Pvt Ltd	**26,832.00**
Through :	
BANK-Kotak Mahindra A/c No- 4211485946	
On Account of :	
Being cheques issued to MPPL towards management supervision chagrs for the month of Aug-2020 against bill no:10109, dt:31/8/20 & ch no:001196	
Amount (in words) :	
Indian Rupees Twenty Six Thousand Eight Hundred Thirty Two Only	
	₹ 26,832.00

Prepared by: admin

Approved by

Receiver's Signature

Rajesh J Kadakia (20-21)
GSTIN/UIN: 36AERPK6958C1Z2

Purchase Voucher

No. : **PUR/10011**
Ref.: **MPPL10109 dt. 31-Aug-2020**

Dated : **31-Aug-2020**

Party's Name: **Modi Properties Pvt Ltd**
5-4-187/3&4 MG Road, 2nd Floor
Soham Mansion

Particulars		Amount
OIE-Management Supervision Chagres	*22,739.00*	**₹ 26,832.00**
Input CGST 9%	*2,046.51*	
Input SGST 9%	*2,046.51*	
OIE-Round Off	*(-)0.02*	

On Account of :

Being on management supervision chagres for the month of Aug 2020 against bill no:10109, dt:31/8/2020

Amount (in words) :

Indian Rupees Twenty Six Thousand Eight Hundred Thirty Two Only

for SP-Modi Properties Pvt Ltd

Prepared by: admin

Approved by

Receiver's Signature

Tax Invoice

Modi Properties Pvt Ltd (20-21) M G Road, Ranigunj Secunderabad GSTIN/UIN: 36AABCM4761E1ZM State Name : Telangana, Code : 36	Invoice No. **MPPL10109** Supplier's Ref.	Dated **31-Aug-2020** Other Reference(s)
Buyer **Rajesh Kumar Jayantilal Kadakia** 2-3-35 , Gokul Distileri Road Ranigunj Secunderabad GSTIN/UIN : 36AERPK6958C1Z2 State Name : Telangana, Code : 36		

Sl No.	Particulars	HSN/SAC	Amount
1	**REVENUE-Management Supervision Charges**	997212	**22,739.00**
2	**Output CGST 9%**		**2,046.51**
3	**Output SGST 9%**		**2,046.51**
4	*Less :* **Rounded Off**		**(-)0.02**
	Total		**₹ 26,832.00**

Amount Chargeable (in words) *E. & O.E*

Indian Rupees Twenty Six Thousand Eight Hundred Thirty Two Only

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
997212	22,739.00	9%	2,046.51	9%	2,046.51	4,093.02
Total	**22,739.00**		**2,046.51**		**2,046.51**	**4,093.02**

Tax Amount (in words) : **Indian Rupees Four Thousand Ninety Three and Two paise Only**

Company's Bank Details
Bank Name : **BANK -Yes Bank A/c-009763700001633**
A/c No. : **009763700001633**
Branch & IFS Code : **Secundrabad & YESB0000097**

Remarks:
towards Mangment Supervision charges for the month of aug-2020

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for Modi Properties Pvt Ltd (20-21)

Authorised Signatory

This is a Computer Generated Invoice

Rajesh J Kadakia (20-21)
M G Road, Ranigunj
Secunderabad
State Name : Telangana, Code : 36

Payment Voucher

No. : **PAY/10056**   Dated : **3-Sep-2020**

Particulars	Amount
Account : SP-Shreyas Services	**10,419.00**
Through : BANK-Kotak Mahindra A/c No- 4211485946 **On Account of :** Being cheque issued towards housekeeping chargs for the month of Augusty 2020 against bill no:200, dt:31-08-2020 & ch no:001195 **Amount (in words) :** Indian Rupees Ten Thousand Four Hundred Nineteen Only	
	₹ 10,419.00

y. Anji 8/9/20

Prepared by: admin   Approved by   Receiver's Signature

Rajesh J Kadakia (20-21)
M G Road, Ranigunj
Secunderabad
State Name : Telangana, Code : 36

Journal Voucher

No. : **JOU/10014** Dated : **3-Sep-2020**

Particulars		Debit	Credit
OEUD-House Keeping Services	*Dr*	**10,419.00**	
To SP-Shreyas Services			**10,419.00**
On Account of : Being on Housekeeping charges for the month of August 2020 against bill no:200, dt:31-08-2020			
		₹ 10,419.00	**₹ 10,419.00**

Prepared by: admin

Approved by

BILL

Ph: +91 9849371442

SHREYAS SERVICES

To M/s.: Rajesh J. Kadakia
5-4-187/3 & 4, Soham Mansion,
M.G. Road, Secunderabad - 500003.

GST No.

Bill No. : 200 Month: Aug 2020

Date: 31-08-2020

GSTIN: 36ACIFS6178F2ZP

PAN NO: ACIFS6178F

Sl. No.	DESCRIPTION	QTY.	RATE	AMOUNT
1.	Housekeeping charges for the Month of Aug. 2020	–	–	10419/-

Rupees in words: Ten thousand four hundred and ninteen only.

Pay: 10419/-

Total Value	10419/-
Supervision@____%	–
Grand Total	10419/-

Terms & Conditions : The above bill should be paid 5th of the month

CHECKED
SECURITY/SUP.
By: Dt: 02/09/20

APPROVED BY
03 SEP 2020
G. JAI KUMAR
MANAGER-H.R. & ADMIN

For SHREYAS SERVICES

K.

Authorised Signatory

1-11-138/11, Begumpet, Hyderabad - 500 016. Email: shreyasservices.k@gmail.co

Rajesh J. [illegible]adakia

Shreyas Services

Month of Aug. 2020

10 Renuka 1. Sweeper : 8925/-

1.0 extra : 293/-

fine deduct : -200/-

Total : 9018/-

9% Service charge : 812/-

6% Composite GST : 589/-

Grand total : 10419/-

Pay: 10419/-

CHECKED

SECURITY/SUP.

By:.......... Dt: 02/09/20

Rajesh J Kadakia (20-21)
M G Road, Ranigunj
Secunderabad
State Name : Telangana, Code : 36

Payment Voucher

No. : **PAY/10055** Dated : **3-Sep-2020**

Particulars	Amount
Account :	
SP-Expert Security Services	**12,465.00**
Through :	
BANK-Kotak Mahindra A/c No- 4211485946	
On Account of :	
Being cheque issued to Expert security towards security chagres for the month of August 2020 against bill no: 71, dt:1-9-20 & ch no:001194	
Amount (in words) :	
Indian Rupees Twelve Thousand Four Hundred Sixty Five Only	
	₹ 12,465.00

07/09/W

Prepared by: admin Approved by Receiver's Signature

Rajesh J Kadakia (20-21)
M G Road, Ranigunj
Secunderabad
State Name : Telangana, Code : 36

Journal Voucher

No. : **JOU/10013** Dated : **3-Sep-2020**

Particulars		Debit	Credit
OE-Security Services	*Dr*	**12,465.00**	
To SP-Expert Security Services			**12,465.00**
On Account of : Being on security charges for the month of August 2020 against bill no: ESS/71/20 ,dt:1-9-2020			
		₹ 12,465.00	**₹ 12,465.00**

Prepared by: admin

Approved by

☎ : 9849096520

EXPERT SECURITY SERVICES

G-2, K.J.R COMPLEX-II, AKBAR ROAD, SECUNDERABAD 500009

GST NO. 36GLLPS8753N1ZV (Composite Scheme) **PAN NO. GLLPS8753N**

BILL OF SUPPLY

To,

Mr. Rajesh J. Kadakia.

Bill No. : ESS/71/20
Month : August'2020
Date : 01.09.20

GSTIN: 36AERPK6958C1Z2

Designation of Staff	No. of Staff	Rate	DESCRIPTION	Amount Rs.	Ps.
1. SECURITY charges	-	—	—	12465	/-
Rupees : Twelve thousand four hundred and sixty five only			Total	12465	/-
				—	
Pay: 12465/-				—	
				—	
			Grand Total	12465	/-

Note: The above bill should be paid before 5th of the Month.

For EXPERT SECURITY SERVICES

CHECKED
SECURITY/SUP.
By:........ Dt: 02/09/20

APPROVED BY
03 SEP 2020
G. JAI KUMAR
MANAGER-H.R. & ADMIN

RaJesh J. Kadakia

Expert Security Service

Month of Aug. 2020.

1. SECURITY GUARD : 10500/-

12%. Service tUniform: 1260/-

6%. Composite CST: 705/-

Grandtotal: 12465/-

Pay: 12465/-

CHECKED

SECURITY/SUP.

By:........ Dt: 02/09/20

ajesh J Kadakia (20-21)

Payment Voucher

No. : **PAY/10054**

Dated : **2-Sep-2020**

Particulars	Amount
Account :	
OE-Electricity Supply	**36,015.00**
USL-Sharad Kumar Jayanthilal Kadakia	**36,015.00**
Through :	
BANK-Kotak Mahindra A/c No- 4211485946	
On Account of :	
Being cheque issued to tsspdcl towards electricity charges ch no :001193	
Amount (in words) :	
Indian Rupees Seventy Two Thousand Thirty Only	
	₹ 72,030.00

Prepared by: admin

Approved by

Receiver's Signature

SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED

H.T. C.C. Bill for the month of June 2020 **Dated** 26-06-2020

PAYABLE ON OR BEFORE Dated 10-Jul-20 DISCONNECTION DATE : 25-Jul-20

Contracted MD (KVA/HP) 150	SEC1054
Specified Voltage (KV) 11	M/s. ONORA HOSPITALITY PVT LTD
Actual Voltage (KV) 11	D.NO.5-4-187/5/15,16,17,18 & 1
Feeder 185122240204 (CF)	S.M.MODI COMMERCIAL COMPLEX,
Category 2	KARBALA MIDAN,NECKLES ROAD,SEC

DESCRIPTIONS	KWH	KVAH	KVA	PF	PEAK KVAH
Reading On 25-JUN-20	2855842.00	3047987.00	29.93	500781.00	520369.00
Reading On 24-MAY-20	2853409.00	3045551.00		500408.00	519976.00
Difference 31.01	2433.00	2436.00		373.00	393.00
Multiplying Factor	1.00	1.00	1.00	1.00	1.00
Total Consumption	2433.00	2436.00	29.93	373.00	393.00
Monthly Minimum Units	3000.00		120.00		
Main Consumption	3000.00	Colony	0.00	L&F	0.00

INC1 : 716994 / 716416 INC2 : 287770 / 287579

DESCRIPTIONS	RATE	KVA / UNITS	AMOUNT Rs.
Demand Charges Normal	Rs 390	120	46800.00
Demand Charges Penal	Rs 780	0	0.00
Energy Charges	Ps 780	3000	23400.00
	100	766	766.00
	6	2436	146.16
	630	0	0.00
Electrical Duty	Ps 780	0	0.00
Colony Charges	Ps		
L&F Charges	Ps		71112.16
FSA Charges	Ps		1685.00

Supplier Name Net KWH KVA TOD

Sub Total	0.00
Customer Charges	0.00
Low Power Factor Surcharge	0.00
RKVAH Surcharge HYDEL	1.39
RKVAH Surcharge WIND	0.00
Late Payment Charges	0.00
Interest on ED	0.00
Other Charges-I / Penal Interest	0.00
Other Charges-II / Difference Voltage Surcharge	0.00
Wheeling / Transmission Charges	72799.00
Other Charges-I	-578.00
Other Charges-II	-191.00
Gross Total	0.00
	72030.00
Incentive Amount	0
Other Credit Adj.	72030.00
Net Bill Amount	
Total Arrears	
Total Amount Payable	

*********Arrears as on 23/06/20 **********

		C.C.Charge	Surcharge
Court Cases	Rs.	0	
Others	Rs.	0	
Total	Rs.	0	

Note: ACD Due for 2020-21 Rs. 0 (Payable on or before 30.06.20)

Note: PAY YOUR BILL THROUGH THE SBI A/C NO.SPDCLPSEC1054

IFSC CODE: SBIN0004266

Seventy Two Thousand and Thirty Only

25

Senior Accounts Officer

Please Quote the code no In all correspondence PTO