

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

ORDER NO. DIT(E)/MC/80G/2221/2010-11

Name & Address of the Trust/  
Institution/Association : **EPILEPSY FOUNDATION**  
602, SHUBH APARTMENT,  
B.G. KHER MARG,  
WORLI,  
MUMBAI- 400 018.

PAN : AAC CE 1805 C

12-A Registration No. : TR/42928 dated 17.03.2010

Date of filing : 30.03.2010

Date of Order : **02.07.2010**

**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 organization 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 **30.03.2010 ONWARDS** and subject to the following conditions:

**CONDITIONS :**

- i. You shall maintain 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.
- 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 immediately to this office. Change in the address/trustees or any other changes in the Trust shall be intimated forthwith & approval would be sought from the Competent Authority/DIT(E), under the relevant rules & provisions.
- 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 and in case of any contravention the same would be intimated forthwith in writing to the DIT(E), Mumbai.
- xii. The certificate u/s.80G of the I.T.Act 1961 does not automatically exempt the income of the Trust/Institution.
- xiii. This certificate u/s.80G of the I.T.Act would be liable to be recalled/review and may be withdrawn, in case of any contravention of the statutory provisions as contained in the Income-tax Act/Rules, 1961 or any of the conditions mentioned above.

*sd/-*  
**( R. K. SINHA )**  
Director of Income Tax (Exemption),  
Mumbai.

Copy to :

1. The applicant
2. Guard File, IT



*Law*  
**( PANKAJ MEHTA )**  
Income Tax Officer (E)(Tech.)  
For DIT(E), Mumbai.