

- iv) The approval to the Institution/Fund shall apply to the donations received only if the Institution/Fund is established in India for charitable purposes, and fulfills the conditions laid down in section 80G(5)(i), (ii), (iii), (iv), & (v), 80G(5A), 80G(5B) and 80G(5C) of the Income-tax Act.
- v). The Institution/Fund should not issue receipts allowing any benefit under this section to any person if the amount so received is in lieu of any goods, benefit or services rendered directly or indirectly by the Institution/Fund to such persons.
- vi). It is advised that the Institution/Fund prominently displays its name and address, and 80G recognition certificate number at the place where its charitable activities are carried on. If there is any change in the address, the same should be intimated to the undersigned as well as to the Assessing Officer.

S-443

Sd/-
(A. SOORIANARAYANAN)
Director of Income tax (Exemptions)
Bangalore.



T. S. Asha Kiran
(T.S.ASHA KIRAN)
Income-Tax Officer(Exemptions)-2,
for Director of Income-tax(Exemptions),
Bangalore.