

	<p style="text-align: center;">आयकर आयुक्त (छूट) का कार्यालय OFFICE OF THE COMMISSIONER OF INCOME TAX(Exemptions) 2<sup>nd</sup> Floor, Ayakar Bhawan, Basheer Bagh, हैदराबाद – ५००००४ / Hyderabad – 500 004. e-mail: <a href="mailto:Hyderabad.cit.exmp@incometax.gov.in">Hyderabad.cit.exmp@incometax.gov.in</a>, Ph.No.040-23426031/32.</p>	
	F.No	F.No.CIT(E)/Hyd/10(23C)/05/2019-20
Name of the Assessee	UNIVERSITY OF HYDERABAD	
PAN	AAAAU8109M	
Address	ADMINISTRATION BUILDING FINANCE AND ACCOUNTS PROF C R RAO ROAD GACHIBOWLI HYDERABAD 500046	
Date of application by the Assessee	24-07-2019	
Date of Order	20-02-2020	

### ORDER U/S.10(23C)(vi) OF THE INCOME TAX ACT, 1961

M/S UNIVERSITY OF HYDERABAD has filed an application seeking exemption u/s. 10(23C)(vi) of the I.T.Act, 1961 in form No. 56D on 24-07-2019.

2. In exercise of the powers conferred by sub clause (vi) of clause (23C) of section 10 of the Income Tax Act, 1961, I, Commissioner of Income Tax (Exemptions), Hyderabad hereby grant approval to M/s UNIVERSITY OF HYDERABAD from the Assessment Year **2019-20** onwards under the said sub clause of section 10(23C) and subject to other provisions provided under the said section 10(23C). This approval is subject to further conditions, compliance and fulfilment of the aims and objectives of the society as mentioned below:

- i) The assessee society shall apply its income or accumulate it for application, wholly and exclusively to the objects for which it is established;
- ii) The approval is applicable to income of the educational institution run by it and shall not have any application to income from non-educational activities;
- iii) The assessee society shall not invest or deposit its funds (other than voluntary contributions received and maintained in the form of Jewellery, furniture or any article as the Board may, by notification in the Official Gazette, specify) for any period during the previous year relevant to the A.Y.2019-20 otherwise than in any one or more of the forms or modes specified in sub-section (5) of section 11.
- iv) This approval shall not apply in relation to any income being profits and gains of business unless the business is incidental to the attainment of the objectives of

the assessee and separate books of account are maintained in respect of such business.

v) The society shall regularly file its return of income before the Income Tax Authority i.e. Income tax Officer(E), Hyderabad in accordance with the provisions of the Income Tax Act, 1961.

vi) That in the event of dissolution, its surplus and assets will be given to a charitable organization with similar objectives and no part of the same will go directly or indirectly to any of the members of the society or anybody specified in section 13(3) of the Income Tax Act, 1961;

vii) That the surplus from the educational institutions should not be utilized for non-educational purposes. Approval granted by this order is subject to fulfilment of the conditions contained in provisions to section 10(23C) and is subject to cancellation in terms of proviso 13 to section 10(23C).

viii) The approval for exemption u/s.10(23C) shall not apply in relation to anonymous donations as referred to in the 15th proviso to section 10(23C) read with section 115BBC of the Act.

ix) This approval shall not be construed as a fetter on the powers of the Assessing Officer to examine the various issues of the case, in any proceedings before him;

x) The approval shall be void, if it is subsequently found that it has been obtained by fraud or misinterpretation of facts.

2. In case of violation of any of the above conditions, the exemption granted would stand withdrawn.



(PATHLAVATH PEERYA)

आयकर आयुक्त (छूट)/Commissioner of Income Tax (Exemptions)

हैदराबाद/ Hyderabad

To,

**UNIVERSITY OF HYDERABAD**

ADMINISTRATION BUILDING FINANCE AND ACCOUNTS PROF C R RAO  
ROAD GACHIBOWLI HYDERABAD 500046.

Copy to:

1. The Addl. Commissioner of Income Tax (E), Hyderabad.
2. The Income Tax Officer (E), 3, Hyderabad.



भारत सरकार/ GOVERNMENT OF INDIA  
वित्त मंत्रालय/ MINISTRY OF FINANCE  
आयकर विभाग/ INCOME TAX DEPARTMENT  
CIT(EXEMPTION), HYD

सेवा में/ To,  UNIVERSITY OF HYDERABAD ADMINISTRATION BUILDING, UNIVERSITY OF HYDERABAD PROF C R RAO ROAD HYDERABAD 500046,	
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स्थायी लेखा संख्या/ PAN: AAAAU8109M	द.प.सं. एवं प्रपत्राक संख्या / DIN & Document No.: ITBA/EXM/S/91/2019-20/1026529594(1)	दिनांक/ Dated: 12/03/2020
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Intimation Letter for Order u/s 10(23C)(vi) of the Income-tax Act, 1961

महोदय/महोदया/ मेसर्स,  
Sir/ Madam/ M/s,

This is to inform you that Order u/s 10(23C)(vi) of the Income-tax Act, 1961 dated 20/02/2020 is having Document No. (DIN) ITBA/EXM/M/EXM11/2019-20/1026529276(1).

This is a system generated document and does not require any signature.

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AAYKAR BHAWAN, OPPOSITE LB STADIUM, BASHEER BAGH, HYDERABAD, HYDERABAD, Telangana, 500004  
Email: HYDERABAD.CIT.EXMP@INCOMETAX.GOV.IN, Office Phone:04023465931

\* DIN- Document identification No.

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