Notification

New Delhi, the 17th February, 2017

S.O. It is hereby notified for general information that the organization M/s Jawaharlal Institute of Postgraduate Medical Education and Research (JIPMER), Puducherry (PAN:- AAJJ0846M) has been approved by the Central Government for the purpose of clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (said Act), read with Rules 5C and 5E of the Income-tax Rules, 1962 (said Rules), from Assessment year 2016-2017 onwards in the category of ‘University, College or other Institution’, engaged in research activities, subject to the following conditions, namely:-

(i) The sums paid to the approved organization shall be used to undertake scientific research;

(ii) The approved organization shall carry out scientific research through its faculty members or enrolled students;

(iii) The approved organization shall maintain separate books of accounts in respect of the sums received by it for scientific research, reflect therein the amounts used for carrying out research, get such books audited by an accountant as defined in the explanation to sub-section (2) of section 288 of the said Act and furnish the report of such audit duly signed and verified by such accountant to the Commissioner of Income-tax or the Director of Income-tax having jurisdiction over the case, by the due date of furnishing the return of income under sub-section (1) of section 139 of the said Act;

(iv) The approved organization shall maintain a separate statement of donations received and amounts applied for scientific research, such donations shall be used exclusively for core scientific research and a copy of such statement duly certified by the auditor shall accompany the report of audit referred to above.

(v) Donations being received by the organization under clause (ii) of sub-section (1) of section 35 of the Act, shall be used exclusively for core scientific research only and not for hospital activities, activities related to treatment of patients, general educational activities (other than research) or any other object of the organization.

(vi) The approved organization shall, by the due date of furnishing the return of income under sub-section (1) of section 139, furnish a statement to the Commissioner of Income-tax or Director of Income-tax containing:

- a detailed note on the research work undertaken by it during the previous year;
- a summary of research articles published in national or international journals during the year;
- any patent or other similar rights applied for or registered during the year;
- programme of research projects to be undertaken during the forthcoming year and the financial allocation for such programme.

The Central Government shall withdraw the approval if the approved organization:-

(a) fails to maintain separate books of accounts referred to in sub-paragraph (iii) of paragraph 1; or
(b) fails to furnish its audit report referred to in sub-paragraph (iii) of paragraph 1; or
(c) fails to furnish its statement of the donations received and sums applied for scientific research referred to in sub-paragraph (iv) of paragraph 1; or
(d) ceases to carry on its research activities or its research activities are not found to be genuine; or
(e) ceases to conform to and comply with the provisions of clause (ii) of sub-section (1) of section 35 of the said Act read with rules 5C and 5E of the said Rules.

Ankita Pandey
Under Secretary to Government of India

Notification No. 11/2017
(F. No. 203/06/2016/ITA-II)

To
The Manager,
Govt. of India Press,
Mayapuri, New Delhi

Copy forwarded to:
1. The applicant organization, M/s Jawaharlal Institute of Postgraduate Medical Education and Research (JIPMER), Puducherry
2. CCIT (E), New Delhi
3. The Comptroller & Auditor General of India
4. CIT (E), Chennai
5. Ministry of Law & Justice (Correction Section), New Delhi
6. Web Manager, New Delhi, for placing on the website incometaxindia.gov.in
7. ITCC, CBDT (4 copies)
8. Concerned file
9. Guard file

Ankita Pandey
Under Secretary to Government of India