# NOTIFICATION

New Delhi, the 17th December, 2015

**S.O. 3452(E).—**Whereas by notification of the Government of India, in the Ministry of Finance (Department of Revenue) number S.O. 2033(E) dated 6th August, 2009, issued under sub-section (1) read with clause (b) of the Explanation to Section 35AC of the Income-tax Act, 1961 (43 of 1961), the Central Government had notified at serial number 9, "Sevalaya old age home project" by "Sevalaya, Sevalaya Campus, Kasuva Village, Pakkam Post, Near Thiruninravur-602024", as an eligible project or scheme for a period of three years beginning with financial year 2009-10 and which was extended further vide notification number S.O. 2897(E) dated 27th December, 2011 for a period of three years ending with financial year 2014-15 and which was extended further vide notification number S.O. 1981(E) dated 20th July 2015 for a period of three years ending with financial year 2017-18;

And whereas the project cost is likely to enhance from Rs. 1.15 crore includes a corpus of Rs. 95 lakh and Rs. 19.86 lakh running expenditure to Rs. 3.00 crore including a corpus of Rs. 95 lakh;

And whereas the National Committee for Promotion of Social and Economic Welfare, being satisfied that the said project or scheme is being executed properly, made a further recommendation under sub-rule (5) of rule 11M of the Income-tax Rules, 1962 for amending the project cost from Rs. 1.15 crore includes a corpus of Rs. 95 lakh and Rs. 19.86 lakh running expenditure to Rs. 3.00 crore including a corpus of Rs. 95 lakh;

Now, therefore, the Central Government, in exercise of the powers conferred by sub- section (1) read with clause (b) of the Explanation to Section 35AC of the Income-tax Act, 1961 (43 of 1961), hereby notifies the scheme or project "Sevalaya old age home project" which is being carried out by "Sevalaya, Sevalaya Campus, Kasuva Village, Pakkam Post, Near Thiruninravur-602024", further amends the said notification number S.O. 2033(E) dated 6th August, 2009, to the following effect, namely:-

In the said notification, in the Table against serial number 9, in column (4), relating to maximum amount of cost to be allowed as deduction under Section of 35AC of Income Tax Act, 1961 for the letters, figures and word "Rs. 1.15 crore includes a corpus of Rs. 95 lakh and Rs. 19.86 lakh running expenditure" the letters, figures and word "Rs. 3.00 crore including a corpus of Rs. 95 lakh" shall be substituted.

[No. 278/2015 / F. No. V. 27015/4/2015-SO (NAT.COM)]

MAKKHAN LAL MEENA**,** Dy. Secy. (National Committee)