

FORM NO. 56D

[See rule 2CA]

Application for grant of exemption or continuance thereof under section 10(23C)(vi) and (via) for the year

1. Name and address of registered office of the University or other educational institution or the hospital or other medical institution referred to in sub-clause (vi) or sub-clause (via) of clause (23C) of section 10.
2. Legal status, whether trust, registered society/others. Please enclose a copy of the certificate of registration/relevant document evidencing legal status.
3. Objects of the university or other educational institution or hospital or other medical institution referred to in serial number 1.
4. Names and addresses of the trustees/office bearers
5. Geographic area over which the activities of the university or other educational institution or hospital or other medical institution referred to in serial number 1 are performed. [Enclose details of work done in different places with addresses of branch offices and names and addresses of office bearers in these places].
6. Enclose copies of memorandum of association, articles of association, trust deed, rules/regulations of the university or other educational institution or hospital or other medical institution referred to in serial number 1.
7. Enclose copies of audited accounts and balance sheets for the last three years along with a note on the examination of accounts and on the activities as reflected in the accounts and in the annual reports with special reference to the appropriation of income towards objects of the university or other educational institution or hospital or other medical institution referred to in serial number 1.
8. Has the university or other educational institution or hospital or other medical institution referred to in serial number 1 received any donations from a foreign country to which provisions of Foreign Contribution (Regulation) Act, 1976, applies? Give details.
9. Give assessment particulars :—
 - (i) Ward/Circle of jurisdiction and the last income returned and assessed with permanent account number/GIR number.
 - (ii) Is the income exempt under section 11?
 - (iii) Is any recovery of tax, etc., outstanding against the university or other educational institution or hospital or other medical institution referred to in serial number 1?
 - (iv) Whether any penalties have been initiated/levied?
10. Total income including voluntary contributions, if any, of the university or other educational institution or hospital or other medical institution referred to in serial number 1 for the previous year relevant to the

assessment year for or from which the exemption is sought.

11. Amount of income referred to above that has been or deemed to have been utilized wholly and exclusively for the objects of the university or other educational institution or hospital or other medical institution referred to in serial number 1 (income deemed to have been utilized shall have the meaning assigned to in sub-sections (1) and (1A) of section 11).

12. Amount accumulated for the objects mentioned in column 3 above.

13. (i) Details of modes in which the funds of the university or other educational institution or hospital or other medical institution referred to in serial number 1 are invested or deposited showing the nature, value and income from the investment.

(ii) Details of funds not invested in the modes specified in section 11(5) :

Sl. No.	Name and address of the concern	In the case of a company, number and class of shares held	Nominated value of the investment	Income from the investment
1	2	3	4	5

14. (i) Is the university or other educational institution or hospital or other medical institution referred to in serial number 1 carrying on any business (give details)?

(ii) Is the business incidental to the attainment of its objects?

15. Details of nature, quantity and value of contributions (other than cash) and the manner in which such contributions have been utilized.

16. Details of shares, securities or other property purchased by or on behalf of the university or other educational institution or hospital or other medical institution referred to in serial number 1 from any interested person as specified in sub-section (2) of section 13.

17. Whether any part of the income or any property of the university or other educational institution or hospital or other medical institution referred to in serial number 1 was used or applied, in a manner which results directly or indirectly in conferring any benefit, amenity or perquisite (whether converted into money or not), on any interested person as specified in sub-section (3) of section 13? If so, details thereof.

18. Amount deemed to be income of the university or other educational institution or hospital or other medical institution referred to in serial number 1 if sub-section (3) of section 11 is made applicable.

19. The income that would have been assessable if the university or other educational institution or hospital or other medical institution referred to in serial number 1 had not enjoyed the benefit of section 10(23C)(vi) or (via).

Certified that the above information is true to the best of my knowledge and belief.

Place

Date :

Signature

Designation

Full Address

Notes :

1. *The application form, --*

- (a) *filed before the specified date, should be sent to the Chief Commissioner or Director General whom the Central Board of Direct Taxes may authorize to act as prescribed authority, for the purposes of sub-clause (vi) or sub-clause (via) of clause (23C) of section 10, through the Commissioner of Income-tax or Director of Income-tax (Exemptions) having jurisdiction over the university or other educational institution or hospital or other medical institution referred to in serial number 1 of this Form;*
- (b) *filed on or after the specified date, should be sent to the Principal Commissioner or the Commissioner whom the Central Board of Direct Taxes may authorize to act as prescribed authority for the purposes of sub-clause (vi) or sub-clause (via) of clause (23C) of section 10.*
Four copies of the application form along with the enclosures should be sent.

2. Copies of the following documents should be annexed :—

- (i) Deed of trust/memorandum and articles of association/other documents evidencing legal status of the enterprise;
- (ii) a list of major office bearers including settlor/members of the Governing body;
- (iii) a photocopy of the latest certificate under section 80G issued by the Commissioner of Income-tax, if any;
- (iv) true copies of the assessment orders passed for the last three years, if any;
- (v) photocopy of communication from the Commissioner of Income-tax with reference to the application of the trust/institution for a registration under section 12A, if any.

3. *The applicant shall furnish any other documents or information as required by the Chief Commissioner or Director General or Principal Commissioner or Commissioner or any authority authorised by the Chief Commissioner or Director General or Principal Commissioner or Commissioner, as the case may be.*