

**OFFICE OF THE CHIEF COMMISSIONER OF INCOME TAX, DURGAPUR
URMILA BUILDING, A-2, NANDALAL BITHI, CITY CENTRE, DURGAPUR-16**

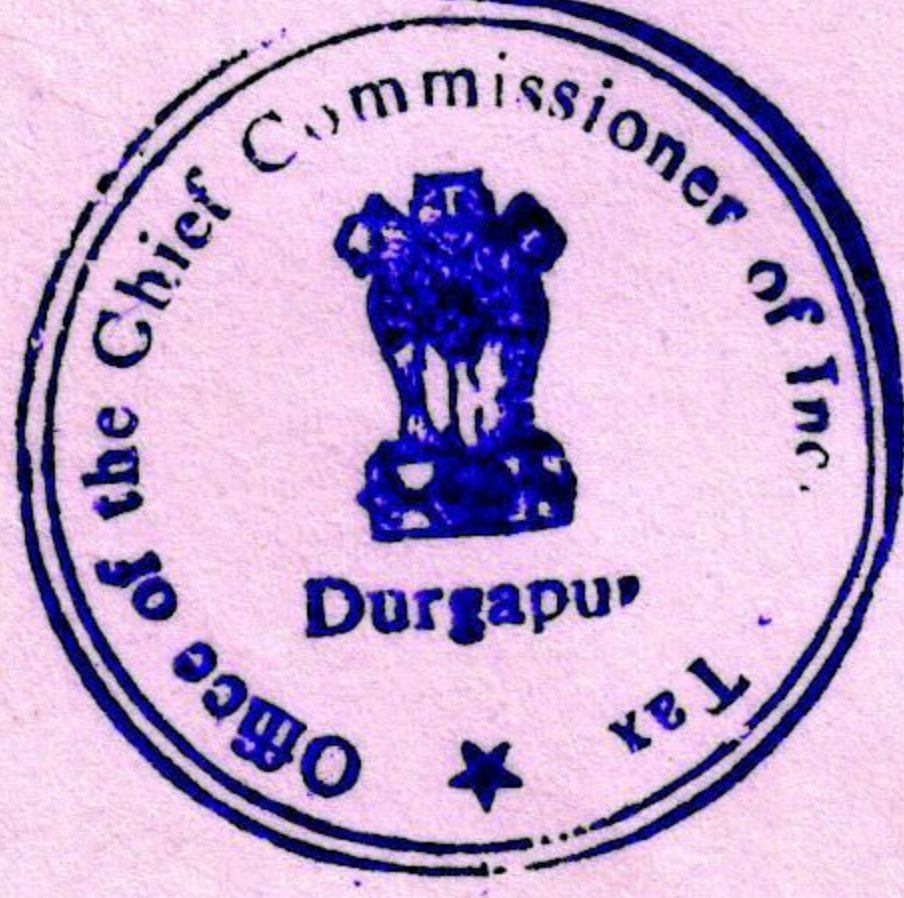
F. No. 247/CCIT/DGP/E-7/07-08/ 3533

Dated : 20.08.2007

**Approval Under Sub-Clause (vi) of Clause (23C) of
Section 10 of the Income Tax Act, 1961**

In exercise of the powers conferred by the Sub-clause (vi) of Clause (23C) of Section 10 of the Income Tax Act, 1961 (43 of 1961), I, the Chief Commissioner of Income Tax, Durgapur, hereby approve National School of Management Studies, P-46, Recol Park, City Centre, Durgapur - 713 216 for the purpose of the said sub-clause for the assessment years 2006-2007, 2007-2008 & 2008-2009 subject to the following conditions, namely :-

1. The assessee will apply its income or accumulate for application, wholly and exclusively to the objects for which it is established.
2. The assessee will not invest or deposit its funds (other than voluntary contributions received and maintained in the form of jewellery, furniture etc.) for any period during the previous year relevant to assessment year mentioned above otherwise than in any one or more of the forms or modes specified in sub-section (5) of Section 11.
3. This order will not apply in relation to any income being profits and gains from business unless the business is incidental to the attainment of the objectives of the assessee and separate books of accounts are maintained in respect of such business.
4. The assessee will regularly file its return of income before the Income-tax Authority in accordance with the provisions of the Income tax Act, 1961 and this approval is subject to verification of compliance of conditions laid down in the Income tax Act, 1961 in this regard by the Assessing Officer at the time of assessment.
5. That in the event of dissolution its surplus and assets will be given to an organization which exists solely for education and not for purpose of profit and no part of the same will go to any of the members of the society.



Sd/-
(M. K. Bandyopadhyay)
Chief Commissioner of Income-Tax, Durgapur

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F. No. 247/CCIT/DGP/E-7/07-08/ 3534-3543

Dated : 20.08.07

Copy forwarded to the :-

1. The Secretary, Central Board of Direct Taxes, New Delhi.
2. All Chief Commissioners of Income-tax in India.
3. Commissioner of Income Tax, Durgapur
4. Jt. Commissioner of Income-tax, Range-1, Durgapur
5. Asstt. Commissioner of Income Tax, Circle-1, Durgapur.
6. The Secretary, National School of Management Studies, P-46, Recol Park, City Centre, Durgapur-713216.



(K. Bandyopadhyay)
A.C.I.T., Hqrs., Durgapur

K. Bandyopadhyay
Asstt. Commissioner of
Income Tax (Hqrs)
for C.C.I.T Durgapur