

2(36)(c) (Order to grant / refuse / maintain / withdraw approval to Non-Profit Organization)

Registration: 3583910

Tax Year : 2020

Period : 01-Jul-2019 - 30-Jun-2020

Medium : Online

Due Date : 04-Jan-2021

Document 04-Jan-2021

Name: RURAL COMMUNITY DEVELOPMENT SOCIETY**Address:** House # 4 D Block Al Rehman Garden Near Faizpur
Interchange Lahore, House # 4 D Block Al Rehman

Garden Near Faizpur Interchange Lahore, Lahore,

Contact No: 00923336822229
Sheikhupura Ferozwala

100000089952709

SUBJECT: ORDER TO GRANT RENEWAL OF APPROVAL UNDER SECTION 2(36) OF THE INCOME TAX ORDINANCE, 2001 READ WITH RULE 212 OF THE INCOME TAX RULES, 2002 – RURAL COMMUNITY DEVELOPMENT SOCIETY – NTN: 3583910

Rural Community Development Society – NTN: 3583910 (hereinafter referred to as the applicant) applied for renewal of approval under Section 2(36) of the Income Tax Ordinance, 2001 (referred to as the Ordinance hereinafter) through Iris.

In order to evaluate the performance of the applicant in terms of clause (g) of sub-rule (2) of Rule 211 of the Income Tax Rules, 2002, a committee consisting of departmental officers was constituted. The Committee evaluated the performance with reference to governance, financial, management and programmed delivery of the applicant in accordance with the requirements of the relevant Income Tax Rules. The Committee submitted its report vide letter bearing No. 77 dated 31.12.2020 and has proposed that the applicant qualifies for grant renewal of approval as a Non-Profit Organization under section 2 (36) of the Ordinance.

I have given due consideration to the record and report submitted by the Committee and I am of the opinion that Rural Community Development Society duly complies with the requirements of the relevant Income Tax Rules and merits approval under section 2 (36) of the Income Tax Ordinance, 2001. Therefore, the applicant's request for grant renewal of approval as a Non-Profit Organization is hereby approved subject to following Conditions:

1. This approval is valid for a period of three tax years i.e. for Tax Year 2021, 2022 & 2023 and shall expire on 30.06.2023 unless withdrawn earlier;
2. The Applicant shall apply afresh under the prescribed rules for re-evaluation of its status as a Non-Profit Organization in terms of Section 2(36) of the Ordinance at the end of the expiry period i.e. 30.06.2023.
3. During the period mentioned at Serial No. 1, the NPO shall comply with all the relevant provisions and rules including Section 100C of the Income Tax Ordinance, 2001 and Chapter XVII of the Income Tax Rules, 2002. In case of violation of any legal provisions or relevant rules, the approval shall stand withdrawn ab-initio, i.e. with effect from Tax Year 2021.

Attiya Ali Khan
Commissioner (Legal)
Inland Revenue,
CTO LAHORE, NABHA ROAD
LAHORE