

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes**

**Notification
FORM NO. 3CP**

1.	Name, address and PAN of the applicant	Rallis India Limited, 156/157, 15 th Floor, Nariman Bhawan, 227, Nariman Point, Mumbai-400021 (AABCR2657N)
2.	Title of the agricultural extension project	Rallis Kisan Kutumb-Rallis Crop Advisory Centres ('RKK-RCAC's')
3.	Purpose of the agricultural extension project	To provide timely and quality advice to farmers and create differentiation in serving farming community. They provide advice to farmers on crop package of practices, pest incidence, control measures and product usages.
4.	Reference No. and date of the application	F.No. 203/23/2014-ITA.II received on 24.07.2014
5.	Date of commencement of the agricultural extension project	Already commenced. However, approval shall be effective from the date of issue of this formal Notification u/s 35CCC of the I.T. Act.
6.	Duration of the agricultural extension project in months	Ongoing project.
7.	Assessment year(s) for which the agricultural extension project is being notified (not exceeding three years)	From date of formal issue of Notification till A.Y. 2016-17.
8.	Total expenses likely to be incurred for the agricultural extension project (other than cost of land or building)	A.Y. 2015-16 (applicant has claimed expenses of Rs. 43,39,600/-. However, as project is being accorded approval from subsequent date in the F.Yr. 2014-2015, the expected expenditure for the relevant period would be much lesser) while for A.Y. 2016-17, likely expenditure is Rs. 47,03,410/-.
9.	Amount, if any, to be charged from each beneficiary of agricultural extension project.	NIL

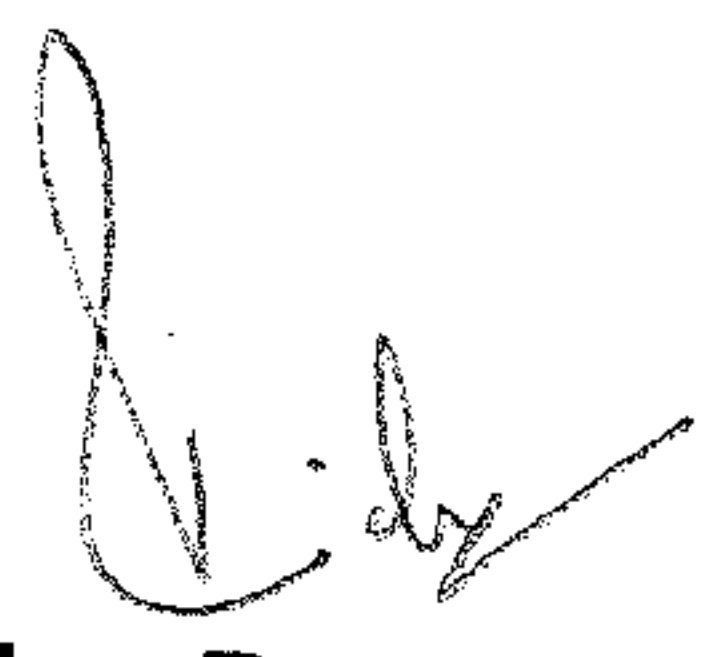
10. Conditions subject to which agricultural extension project titled ('RKK-RCAC's) is being notified are as under:

- (i) The approved entity undertaking agricultural extension project shall maintain separate books of account of the agricultural extension project notified under sub-section (1) of section 35CCC, and get such books of account audited by an accountant as defined in the Explanation below sub-section (2) of section 288.

- (ii) The audit report referred to in sub-rule (1) shall include the comments of the auditor on the true and fair view of the books of account maintained for agricultural extension project, the genuineness of the activities of the agricultural extension project and fulfillment of the conditions specified in the relevant provisions of the Act or the rules or the conditions mentioned in the notification issued under sub-rule (6) or sub-rule (9) of rule 6AAD.
- (iii) The approved entity shall not accept any amount from the beneficiary under the eligible agricultural extension project for training, education, guidance or any material distributed for the purposes of such training, education or guidance.
- (iv) The approved entity shall not get any direct or indirect benefit from the notified agricultural extension project except the deduction of the eligible expenditure in accordance with the provisions of section 35CCC of the Act, rule 6AAD and this rule.
- (v) Under the project only product neutral training will be given except a short session on company's profile and products.
- (vi) All expenses (not being expenditure in the nature of cost of any land or building), as reduced by the amount received from beneficiary, if any, incurred wholly and exclusively for undertaking an eligible agricultural extension project shall be eligible for deduction under section 35CCC:
Provided that any expenditure incurred on the agricultural extension project which is reimbursed or reimbursable to the assessee by any person, whether directly or indirectly, shall not be eligible for deduction under section 35CCC.
- (vii) Where a deduction under this section 35CC of the Act is claimed and allowed for any assessment year, deduction shall not be allowed in respect of such expenditure under any other provisions of the Act for the same or any other assessment year.
- (viii) Database of extension workers under this project would be given to the District Agricultural Committee (DAC) concerned in the respective states.
- (ix) The approved entity shall, on or before the due date of furnishing the return of income under sub-section (1) of section 139, furnish the following to the Commissioner of Income-tax or the Director of Income-tax, as the case may be, namely:-
 - a. the audited statement of accounts of the agricultural extension projects for the previous year along with the audit report and amount of deduction claimed under sub-section (1) of section 35CCC;
 - b. a note on the agricultural extension project undertaken by it during the previous year and the programme of agricultural extension project to be undertaken during the current year and the financial allocation for such programme; and

- c. a certificate from the Ministry of Agriculture, Government of India, regarding the genuineness of the agricultural extension project undertaken by the assessee during the previous year.
- (x) The Central Board of Direct Taxes shall withdraw the approval if the approved entity:-
- has ceased its activities; or
 - its activities are found to be non-genuine; or
 - its activities are not being carried out in accordance with all or any of the relevant provisions of the Act or Rules; or
 - its activities are not being carried out in accordance with all or any of the conditions subject to which the notification is being issued.

Place: New-Delhi
Dated: /08/2014


(Richa Rastogi)
Under Secretary to the Government of India
(F.No. 203/23/2014-ITA.II)

Notification No. /2014

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

Copy forwarded to:

1. Rallis India Limited, 156/157, 15th Floor, Nariman Bhawan, 227, Nariman Point, Mumbai-400021 (Pan No.: AABCR2657N).
2. Ministry of Agriculture, Krishi Bhawan, New-Delhi.
3. Commissioner of Income-tax, concerned.
4. The Department of Agriculture of the concerned State.
5. The Agricultural Technology Management Agency (ATMA) of the concerned District(s).
6. Comptroller & Auditor General of India
7. Pr. CCIT, Mumbai
8. Concerned file
9. Ministry of Law & Justice (correction section), N.Delhi
10. DGIT(Systems), New Delhi for placing it on the website: incometaxindia.gov.in
11. Guard File
12. ITCC, CBDT (4 copies)


(Richa Rastogi)
Under Secretary to the Government of India