

**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	M/s Aditya Birla Nuva Limited, Mumbai PAN:-AAACI1747H
2.	Title of the agricultural extension project	Agruculture Extension Education Program – Total Agri Solution Provider
3.	Purpose of the agricultural extension project	Provide value added services to help farmers to achieve higher yield, quality and profit; and To promote sustainable agriculture by introducing various techniques such as watershed management, organic farming
4.	Reference No. and date of the application	F.No. 203/23/2015-ITA.II received on 27.05.2015
5.	Date of commencement of the agricultural extension project	Already commenced. However, approval shall be effective from the date of issue of formal Notification u/s 35CCC of the Income-tax Act, 1961 (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. 2018-19
8.	Total expenses likely to be incurred for the agricultural extension project (other than cost of land or building)	For F.Yr's 2015-16 applicant has claimed expenses of Rs. 2,73,34,000/-. However, as the project is being accorded approval from subsequent date in the F.Yr. 2015-16, the expected expenditure for the relevant period would be lesser. As far as F.Yr. 2016-17 and 2017-18 are concerned likely expenditures are Rs.2,95,57,000/- and Rs. 3,16,76,000/-.
9.	Amount, if any, to be charged from each beneficiary of agricultural extension project.	NIL

10. Conditions subject to which agricultural extension project titled 'Agriculture Extension Education Program-Total Agri Solution Provider' 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 of the Act. Further, the books of accounts pertaining to the said agricultural extension project shall be maintained in a manner as to enable verification of each extension activity being carried out in the project.

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

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Handwritten signatures and notes:
DAM (H.O.) (15)
01. Account to ADG(S)-Delhi
16/07

ऑडिटर निदेशक (पञ्जाब)
आ.प्र. सं. 4659
दिनांक 13/7/15

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 beneficiaries under the eligible agricultural extension project for training, education, guidance or for any material so distributed for the said purposes.
- 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 of the IT Rules, 1962 and this Notification. The approved entity shall also not name any of their agricultural extension project/activity/scheme on the brand name of any of their products.
- v. The applicant shall furnish data sheet of farmers who have benefitted from the project to the Ministry of Agriculture. Further, the applicant shall also share the data pertaining to Soil Health and also provide information regarding availability of additional capacity of Soil Testing Laboratory available with Ministry of Agriculture.
- 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. 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 jurisdictional PCIT/CIT/PDIT/DIT, 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.

ix. Under the project only product neutral training will be given except a short session on company's profile and products.

11. The Central Board of Direct Taxes shall withdraw the approval if the approved entity:-

- a) has ceased its activities; or
b) its activities are not genuine; or
c) its activities are not being carried out in accordance with all or any of the relevant provisions of the Act or Rules; or
d) 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: 26/06/2015

Sd/-

(Rohit Garg)

Deputy Secretary to the Govt. of India

(F.No. 203/23/2015-ITA.II)

Notification No. 54 /2015

To,

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

Copy forwarded to:

1. Aditya Birla Nuvo Limited, 4th Floor, A wing Aditya Biral Centre, S.K. Ahire Marg, Worli Mumbai.
2. Ministry of Agriculture, Krishi Bhawan, New-Delhi
3. Pr. 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, **with the request to inform the Board about compliance of condition at 10(viii) within 60 days from the due date of filing of return in case of the assessee**
8. Concerned file
9. Ministry of Law & Justice (correction section), N.Delhi
10. O/o Pr. DGIT(Systems), N.Delhi for placing on the website: incometaxindia.gov.in
11. ITCC, CBDT (4 copies)
12. Guard File

Rg

(Rohit Garg)

Deputy Secretary to the Govt. of India