

D. No. 916



OFFICE OF THE
COMMISSIONER OF INCOME TAX (EXEMPTIONS),
26th FLOOR, E-2 BLOCK, PRATYAKSH KAR BHAWAN,
CIVIC CENTRE, J.L.N. MARG, MINTO ROAD, New DELHI-110002.

To,

Dated: 10.09.2015

The Director (Finance), NMCG &
General Manager, Clean Ganga Fund,
Ministry of Water Resources,
River Development & Ganga Rejuvenation
Government of India.

Sir,

Sub: Income Tax exemption under section 80G for the contribution to the
Clean Ganga Fund – Reg -

Kindly refer to the above mentioned subject.

With respect to the query raised in letter filed by you dated 07.09.2015, it is stated that an amendment was made in the Finance Act 2015 whereby sub clause (iihk) and (iiihl) was inserted in clause 80G(2)(a) regarding Swachha Bharat and Clean Ganga Fund respectively which clearly implies that Clean Ganga Fund (CGF) is eligible for 100% Income Tax exemption under section 80G(1)(i). This amendment is effective from 01.04.2015.

Yours faithfully,

(Rajesh Kumar)

Dy. Commissioner of Income Tax (Hqrs)(E)
New Delhi



Dy. Commissioner of Income Tax
(Exemptions) (Hqrs.), Room No. 2620,
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