

F.No.178/7/2020-ITA-I
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

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New Delhi, the 7th April, 2020

Subject:- Submission of certificate for claiming deductions u/s 80G of the Income-tax Act, 1961 in respect of donation made by an employee to the "Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES FUND)"

The donations made to the "Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES FUND)" are eligible for deduction u/s 80G of the Income-tax Act, 1961 (the Act). In cases where donation is made to the Fund by an employee through his/her employer, the Fund may not be able to issue separate certificate to every such employee in respect of the donation so made, as the contributions made to the Fund are in the form of a consolidated payment. It is hereby, clarified that the deduction in respect of such donations as indicated above will be admissible u/s 80G of the Act on the basis of the Form 16/Certificate issued by the Drawing and Disbursing Officer (DDO)/Employer in this regard.

Gulzar Ahmad Wani
09/04/2020

Gulzar Ahmad Wani
Under Secretary to the Government of India

Copy to: -

1. PS to F.M./OSD to F.M./PS to MoS (R).
2. PS to Finance/Revenue Secretary.
3. All Secretaries to the Government of India.
4. All Chief Secretaries of the States/UTs.
5. Chairman (CBDT) & All Members of CBDT.
6. All Pr. CCsIT/CCsIT/Pr. DsGIT/DsGIT.
7. All Joint Secretaries/CsIT, CBDT.
8. Directors/Deputy Secretaries/Under Secretaries of CBDT.
9. ADG (Systems)-4 with a request to place the order on official income-tax website.
10. CIT (M&TP), Official Spokesperson of CBDT with a request to publicise widely.
11. Jt. CIT, Data Base Cell for placing it on irsofficersonline website.
12. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
13. All Chambers of Commerce.

Sd.
Gulzar Ahmad Wani
Under Secretary to the Government of India