

**CLARIFICATION REGARDING PERIOD OF VALIDITY OF APPROVALS ISSUED
U/S 10(23C)(IV),(V),(VI), OR (VIA) & SECTION 80 G (5) OF THE INCOME TAX ACT,
1961**

CIRCULAR No. 7/2010 [F.No. 197/21/2010-ITA-I], dated 27.10.2010

“ To remove any doubts in this regard, it is reiterated that any approval U/S 80 G (5) on or after 01.10.2009 would be a one time approval which would be valid till it is withdrawn. “

Accordingly, existing approvals expiring on or after 01.10.2009 shall be deemed to have been extended in **perpetuity** unless specifically withdrawn.