



# All India Federation of Tax Practitioners

(Direct Tax Representation Committee)  
(An Association of Advocates, Chartered Accountants & Tax Practitioners of India)

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Ref. No. ....

Date.....  
Dated: 23.05.2020

**Shri P.C. Mody, I.R.S**  
Chairman  
Central Board of Direct Taxes  
Ministry of Finance, North Block  
New Delhi - 110001

Email: [chairmancbdt@nic.in](mailto:chairmancbdt@nic.in)

Dear Shri *Mody*,

**Sub: Contribution to PM CARES FUND - Admissibility of deduction u/s 80G of the Income-tax Act, 1961 - Manner of allowing the deduction contributing members of the Federation when the Federation makes a single payment-Clarification**

As you may be aware, the All India Federation of Tax Practitioners (the Federation in short) is one of the largest professional bodies of tax practitioners, advocates and chartered accountants - both of direct and indirect taxes. It was set up 44 years ago in 1976 and has a membership of over 9000 individuals and about 130 Tax Bar Associations located in 27 States of India. Among other activities, it holds National Tax Conferences at different places in the country every 2-3 months and also publishes monthly newsletters and two monthly Journals one each on direct taxes and the GST. It has its head office at Mumbai and zonal offices at five different places in the country.

2. As part of our national duty to extend financial support in these difficult times of the spread of Covid-19, the Federation requested its members to contribute generously to the PM CARES FUND. Accordingly, the Federation has collected a sizeable amount of money from its members which are lying undeposited in the Fund for lack of clarification from the CBDT. It has the complete details of the contributing members like their names, location, PANs and the amount of the contribution made by each member.



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3. Inquiries with the receiving bank reveal that it will issue only one receipt in the name of the Federation which will pay the amount received from the members by way of a cheque or other electronic mode of remittance. The bank will not recognize the contributing members not will issue the receipts in their individual names.
4. Under similar circumstances the Central Board of Direct Taxes (CBDT) has already issued Circular F. No. 178/VII/2020-ITA-1 dated 09/04/2020 permitting the remitting employers to issue certificates for the purpose of deduction u/s 80G of the Act in respect of the donation made by each employee to the PM CARES FUND. This is because the Fund will not issue separate certificate to each employee for his donation. A copy of the said circular is attached as **Annexure-I** for ease of reference.
5. It is, therefore, requested that a similar procedure, may kindly be made applicable in the case of our Federation also so that the amount collected by it can be deposited without any delay. The particulars of the contributing members will be furnished to the receiving bank or any authority desired by the CBDT, if so required. Otherwise, similar to the case of the employers, the Federation will also issue the certificate to each contributing member and complete record thereof will be kept for verification by the Assessing Officer dealing with the income tax matters of the Federation.
6. The Federation had also sent a similar representation earlier to the CBDT vide its letter dated 14/05/2020 to which we have not received any reply. A copy of the same is attached as **Annexure-II** for ease of reference.
7. A very action in this matter is requested.
8. In view of administrative limitations due to Covid-19 and to facilitate early decision a copy each of this communication is being emailed to the concerned officers in the CBDT, namely Member (IT&R) Shri P.K. Dash [dash.prasana@gov.in](mailto:dash.prasana@gov.in).

JS(TPL-I) Shri Kamlesh C Varshney  
kamlesh.varshney@nic.in, Ms. Prajna Paramaita, Director,  
(ITA-I), dir.ita1@gov.in and Shri Gulzar Ahmed Wani (ITA-I)  
gulzar.a@gov.in

With my most respectful regards,

Yours sincerely,

Sd \_\_\_\_\_

**S.R. Wadhwa, IRS (Retd)**  
**Advocate**

Encl: As above

CC: ✓  
(i) Shri P.K. Dash, Member (IT&R) CBDT  
(ii) Shri Kamlesh C Varshney, JS(TPL-I), CBDT  
(iii) Ms. Prajna Paramaita, Director, (ITA-I), CBDT  
(iv) Shri Gulzar Ahmed Wani (ITA-I), CBDT

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