

[To be published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii)]

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

NOTIFICATION

New Delhi, the 24th March, 2015

S.O. (E).- In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, "Kerala Toddy Workers' Welfare Fund Board", a Board established under the Kerala Toddy Workers' Welfare Fund Act, 1969 (Kerala Act No. 22 of 1969), in respect of the following specified income arising to that Board, namely:-


- (a) sums received under Kerala Toddy Workers' Welfare Fund Act, 1969 (Kerala Act No. 22 of 1969);
- (b) contribution from the members as defined in clause (b) of section 2 of the Kerala Toddy Workers' Welfare Fund Act, 1969 (Kerala Act No. 22 of 1969);
- (c) interest earned from deposits in banks.

2. This notification shall be applicable for the financial years 2013-14 to 2017-18.

3. The notification shall be effective subject to the conditions that Kerala Toddy Workers' Welfare Fund Board-

- (a) shall not engage in any commercial activity;
- (b) its activities and the nature of the specified income remain unchanged throughout the financial years; and
- (c) it files return of income in accordance with the provision of clause (g) of sub-section (4C) section 139 of the said Act.

[Notification No 26/2015 F.No.196/08/2014-ITA.I]



DEEPSHIKHA SHARMA
Director to the Government of India

To

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



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Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

NOTIFICATION

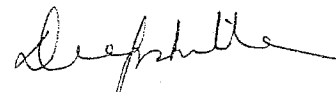
New Delhi, the 24th March, 2015

S.O.__(E).- In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, the "Joint Electricity Regulatory Commission for the State of Goa and Union territories", a Commission constituted by the Government of India, in respect of the following specified income arising to that Commission, namely:-

- (a) petition fees;
- (b) licence fees;
- (c) interest earned from deposits in banks.

2. This notification shall be applicable for the financial years 2011-12 to 2015-16.
3. The notification shall be effective subject to the conditions that the Joint Electricity Regulatory Commission for the State of Goa and Union territories-
 - (a) does not engage in any commercial activity;
 - (b) its activities and the nature of the specified income remain unchanged throughout the financial years; and
 - (c) it files return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the said Act.

[Notification No. 27/2015 F.No.196/41/2012-ITA.I]



DEEPSHIKHA SHARMA
Director to the Government of India

To

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

[To be published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii)]

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

NOTIFICATION

New Delhi, the 24th March, 2015

S.O. (E).- In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, "Bihar Electricity Regulatory Commission", a Commission constituted by the Government of Bihar in respect of the following specified income arising to that Commission, namely:-


- (a) amount received in the form of Government grants;
- (b) amount received as licence fee from licensees in electricity;
- (c) amount received as application processing fee; and
- (d) interest earned on Government grants and fee received.

2. This notification shall be applicable for the financial years 2011-12 to 2015-16.

3. The notification shall be effective subject to the conditions that the Bihar Electricity Regulatory Commission-

- (a) does not engage in any commercial activity;
- (b) its activities and the nature of the specified income remain unchanged throughout the financial years; and
- (c) it files return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the said Act.

[Notification No. 28/2015 F.No.196/41/2013-ITA.I]



DEEPSHIKHA SHARMA
Director to the Government of India

To

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

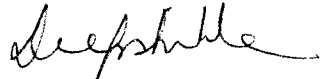
New Delhi, dated the 24th March, 2015

S.O. (E).- In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, the Maharashtra State AIDS Control Society a body constituted by the Government of Maharashtra in respect of the following specified income arising to that Society, namely:-

“Amount received in the form of grants-in-aid from the Central Government”.

2. This notification shall be deemed to have been applied for the financial years 2011-2012, 2012-2013 and 2013-2014 and shall be applicable for the financial Years 2014-2015 and 2015-2016.
3. This notification shall be effective subject to the following conditions, namely:-
 - (a) the Maharashtra State AIDS Control Society does not engage in any commercial activity;
 - (b) the activities and the nature of the specified income of the Maharashtra State AIDS Control Society remain unchanged throughout the financial years; and
 - (c) the Maharashtra State AIDS Control Society files return of income in accordance with the provisions of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.
4. The grants received by the said Society shall be received and applied in accordance with the prevailing rules and regulations.

[Notification No. 29 /2015 (F.No.196/74/2012-ITA.I)]


(Deepshikha Sharma)

Director to the Government of India

To,

The Manager,
Government of India Press,
Ring Road, Mayapuri Industrial Area,
(Near Rajouri Garden), New Delhi.

[To be published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii)]

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

NOTIFICATION

New Delhi, the 24^m March, 2015

S.O. (E)- In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, "Chhattisgarh Building and Other Construction Workers' Welfare Board", a Board constituted by the Government of Chhattisgarh in respect of the following specified income arising to that Board, namely:-

- (a) workers welfare cess;
- (b) interest income; and
- (c) registration fee.

2. This notification shall be applicable for the financial years 2013-14 to 2017-18.

3. The notification shall be effective subject to the conditions that Chhattisgarh Building and Other Construction Workers' Welfare Board-

- (a) does not engage in any commercial activity;
- (b) its activities and the nature of the specified income remain unchanged throughout the financial years; and
- (c) It files return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the said Act.

[Notification No. 30/2015 F.No.196/06/2014-ITA.I]



DEEPSHIKHA SHARMA
Director to the Government of India

To

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

[To be published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii)]

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

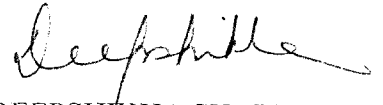
NOTIFICATION

New Delhi, the 24th March, 2015

S.O. (E).- In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, "West Bengal Transport Workers' Social Security Scheme" of West Bengal State Social Security Board established by Government of West Bengal, in respect of the following specified income arising to that Board, namely:-

- (a) amount received in the form of Government grants;
 - (b) amount received as cess under the West Bengal Motor Transport Workers' Welfare Cess Act, 2010 (West Bengal Act V of 2010) and rules framed thereunder;
 - (c) amount received as registration fees and renewal fees paid by the registered beneficiaries; and
 - (d) interest earned on fixed deposits.
2. This notification shall be applicable for the financial years 2014-15 to 2018-19.
3. The notification shall be effective subject to the conditions that the West Bengal Transport Workers' Social Security Scheme" of West Bengal State Social Security Board -
- (a) does not engage in any commercial activity;
 - (b) its activities and the nature of the specified income remain unchanged throughout the financial years; and
 - (c) it files return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the said Act.

[Notification No. 3/2015 F.No.196/21/2014-ITA.I]



DEEPSHIKHA SHARMA
Director to the Government of India

To

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