

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION

New Delhi, the 8th October, 2018

S.O. 5180(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, 'Uttaranchal Board of Technical Education, a board constituted by the State Act Uttaranchal Board of Technical Education Act, 2003, in respect of the following specified income arising to the said Board, namely:—

- a) Grants/subsidies received from Government/government bodies;
 - b) Fees, Fines and Penalties collected as per the provisions of Uttaranchal Board of Technical Education Act, 2003;
 - c) Receipts from sale of printed application forms and educational Material;
 - d) Receipts from Disposal of assets and sale of Scrap;
 - e) Rent received from let out of properties;
 - f) Royalty or License Fees for providing technical knowledge and infrastructure;
 - g) Interest earned on (a) to (f) above.
2. This notification shall be effective subject to the conditions that Uttaranchal Board of Technical Education –
- a) shall not engage in any commercial activity;
 - b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and
 - c) shall file return of income in accordance with the provision of clause (g) of sub- section (4C) of section 139 of the Income-tax Act, 1961.
3. This notification shall be deemed to have been applied for the assessment year 2018-19 and shall apply with respect to the assessment years 2019-20, 2020-21, 2021-22 and 2022-23.

[Notification No. 66 /2018, F.No.300196/32/2018-ITA-I]

VINAY SHEEL GAUTAM, Under Secy.

Explanatory Memorandum:-It is certified that no person is being adversely affected by giving retrospective effect to this notification.

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 8th October, 2018

S.O. 5179(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, 'Real Estate Regulatory Authority, Punjab', an authority constituted by the Government of Punjab, in respect of the following specified income arising to that authority, namely:-

- (a) Grants received from Government;
 - (b) Levy collected under the Real Estate (Regulation and Development) Act, 2016 and the Punjab State Real Estate (Regulation and Development) Rules, 2017;
 - (c) Interest earned on (a) and (b) above.
2. This notification shall be effective subject to the conditions that Real Estate Regulatory Authority, Punjab,-
- (a) shall not engage in any commercial activity;
 - (b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and
 - (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.
3. This notification shall be deemed to have been applied for the assessment year 2018-2019 and shall apply with respect to the assessment years 2019-2020, 2020-2021, 2021-2022 and 2022-2023.

[Notification No. 65/2018, F. No. 300196/31/2018-ITA-I]

VINAY SHEEL GAUTAM, Under Secy.

Explanatory Memorandum:-It is certified that no person is being adversely affected by giving retrospective effect to this notification.

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 8th October, 2018

S.O. 5178(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, ‘Madhya Pradesh Electricity Regulatory Commission’, Bhopal, a Commission constituted by the State Government of Madhya Pradesh, in respect of the following specified income arising to the said Commission, namely:--

- (a) Amount received as petition fees;
 - (b) Amount received as fines and charges;
 - (c) Other incidental income received from sale of tender documents, processing fees, certified copying fees, sale of old newspapers, license fee, distribution of Tariff book, vehicle rent, interest on loans to staff; and
 - (d) Interest earned on (a) to (c) above.
2. This notification shall be effective subject to the conditions that Madhya Pradesh Electricity Regulatory Commission, Bhopal,-
- (a) shall not engage in any commercial activity;
 - (b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and
 - (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.
3. This notification shall apply with respect to the assessment year 2020-2021, 2021-2022, 2022-2023, 2023-2024 and 2024-25.

[Notification No. 64/2018/ F.No.300196/56/2018-ITA-I]

VINAY SHEEL GAUTAM, Under Secy.

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 8th October, 2018

S.O. 5178(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, ‘Madhya Pradesh Electricity Regulatory Commission’, Bhopal, a Commission constituted by the State Government of Madhya Pradesh, in respect of the following specified income arising to the said Commission, namely:--

- (a) Amount received as petition fees;
 - (b) Amount received as fines and charges;
 - (c) Other incidental income received from sale of tender documents, processing fees, certified copying fees, sale of old newspapers, license fee, distribution of Tariff book, vehicle rent, interest on loans to staff; and
 - (d) Interest earned on (a) to (c) above.
2. This notification shall be effective subject to the conditions that Madhya Pradesh Electricity Regulatory Commission, Bhopal,-
- (a) shall not engage in any commercial activity;
 - (b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and
 - (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.
3. This notification shall apply with respect to the assessment year 2020-2021, 2021-2022, 2022-2023, 2023-2024 and 2024-25.

[Notification No. 64/2018/ F.No.300196/56/2018-ITA-I]

VINAY SHEEL GAUTAM, Under Secy.

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION

New Delhi, the 8th October, 2018

S.O. 5177(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 State Electricity Regulatory Commission', Thiruvananthapuram, a commission established by the Government of Kerala, in respect of the following specified income arising to that commission, namely:—

- (a) Grants and loans received from State Government of Kerala;
 - (b) License fee under Electricity Act, 2003;
 - (c) Petition fees under Electricity Act, 2003;
 - (d) Interest earned from investment.
2. This notification shall be effective subject to the conditions that Kerala State Electricity Regulatory Commission –
- (a) shall not engage in any commercial activity;
 - (b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and
 - (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.
3. This notification shall be deemed to have been applied for the assessment year 2018-19 and shall apply with respect to the assessment years 2019-20, 2020-21, 2021-22 and 2022-23.

[Notification No. 63/2018, F. No. 300196/36/2018-ITA-I]

VINAY SHEEL GAUTAM, Under Secy.

Explanatory Memorandum:—It is certified that no person is being adversely affected by giving retrospective effect to this notification.

MINISTRY OF FINANCE

(Department of Revenue)

(Central Board of Direct Taxes)

NOTIFICATION

New Delhi, the 8th October, 2018

S.O. 5176(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, 'Karnataka State Unorganised Workers Social Security Board', Bengaluru, a board constituted by the Government of Karnataka, in respect of the following specified income arising to that board, namely.—

- a) Grant-in-Aid released by State Government;
 - b) Interest earned on (a) above.
2. This notification shall be effective subject to the conditions that Karnataka State Unorganised Workers Social Security Board, Bengaluru –
- a) shall not engage in any commercial activity;
 - b) activities and the nature of the specified income remain unchanged throughout the financial years; and
 - c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.
3. This notification shall be deemed to have been applied for the assessment year 2017-18 and 2018-19 and shall apply with respect to the assessment years 2019-20, 2020-21 and 2021-22.

[Notification No.62 /2018, F.No. 300196/39/2017-ITA-I]

VINAY SHEEL GAUTAM, Under Secy.

Explanatory Memorandum: It is certified that no person is being adversely affected by giving retrospective effect to this notification.

MINISTRY OF FINANCE

(Department of Revenue)

(Central Board of Direct Taxes)

NOTIFICATION

New Delhi, the 8th October, 2018

S.O. 5175(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, “Hyderabad Metropolitan Water Supply and Sewerage Board”, Hyderabad, a board constituted by Government of Andhra Pradesh in respect of the following specified incomes arising to that board, namely.—

- (a) Grants received from state government;
 - (b) Water Cess;
 - (c) Sewerage Cess;
 - (d) Receipts from New connection charges, reconnection charges and disconnection charges;
 - (e) Interest and penalty on delayed payment of water cess;
 - (f) Receipts from supply of water via tankers;
 - (g) Income through sale of tender forms;
 - (h) Centage income;
 - (i) Rental income from renting of buildings and hoardings;
 - (j) Interest on consumption deposits with power companies, and
 - (k) Interest on fixed deposits with banks.
2. This notification shall be effective subject to the conditions that Hyderabad Metropolitan Water Supply and Sewerage Board -
- a) shall not engage in any commercial activity;
 - b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and

- c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.
3. This notification shall be deemed to have been applied for the Assessment year 2017-2018 and 2018-19 and shall apply with respect to the assessment years 2019-20, 2020-21 and 2021-22.

[Notification No. 61/2018, F.No.300196/58/2018-ITA-I]

VINAY SHEEL GAUTAM, Under Secy.

Explanatory Memorandum.—It is certified that no person is being adversely affected by giving retrospective effect to this notification.