

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

NOTIFICATION

New Delhi, the 22nd October, 2018

S.O. 5365(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, 'Kozhikode District Sports Council, Kozhikode', a body constituted under Section 9 of the Kerala Sports Act, 2000 (Act 2 of 2001), in respect of the following specified income arising to that body, namely:—

- (a) Grants from Government and State Sports Council;
 - (b) Rent Collected from Stadium and shop rooms housed in Koyilandy stadium and VKK Mendon Indoor stadium;
 - (c) Interest earned on (a) & (b) above.
2. This notification shall be effective subject to the conditions that Kozhikode District Sports Council, Kozhikode—
- (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 years 2016-17, 2017-18 and 2018-19 and shall apply with respect to the assessment years 2019-20 and 2020-21

[Notification No. 68 /2018/ F.No. 300196/01/2016-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 22nd October, 2018

S.O. 5368(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, ‘Gujarat Real Estate Regulatory Authority’, Gandhinagar, a body constituted by the Government of Gujarat, in respect of the following specified income arising to that body, namely:—

- (a) Grants and loans received from the State Government;
- (b) All fees received under the Real Estate (Regulation and Development) Act, 2016 and the Gujarat Real Estate (Regulation and Development) (General) Rules, 2017;
- (c) Sums realized by way of penalties under sub-section (2) of the section 76 of the Real Estate (Regulation and Development) Act, 2016; and
- (d) Interest accrued on (a) to (c) above.

2. This notification shall be effective subject to the conditions that Gujarat Real Estate Regulatory Authority, Gandhinagar,—

- (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 years 2019-2020, 2020-2021, 2021-2022, 2022-2023 and 2023-2024.

[Notification No. 71 /2018/ F.No. 300196/44/2018-ITA-I]

VINAY SHEEL GAUTAM, Under Secy.

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

New Delhi, the 22nd October, 2018

S.O. 5367(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, 'District Legal Service Authority' as specified in the Schedule to this notification, constituted by Government of Haryana for every District in the State of Haryana in exercise of powers conferred by sub-section (1) of section 9 of the Legal Services Authorities Act, 1987 (Central Act No. 39 of 1987), as a 'class of body' in respect of the following specified income arising to that body, namely:—

- (a) Grants received from the Punjab and Haryana High Court, Central Authority i.e. National Legal Services Authority and State Authority i.e. Haryana State Legal Services Authority for the purposes of the Legal Services Authorities Act, 1987;
 - (b) Grants or donation received from the Central Government or the State Government of Haryana for the purpose of the Legal Services Authorities Act, 1987;
 - (c) Amount received under the order of the Court;
 - (d) Fee received as recruitment application fee; and
 - (e) Interest earned on (a) to (d) above.
2. This notification shall be effective subject to the conditions that each of the District Legal Service Authority.
- (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 assessment Year 2018-19 and shall apply with respect to the assessment years 2019-20, 2020-21, 2021-22 & 2022-23.

SCHEDULE

S.No. (1)	Name of the Authority (2)	PAN (3)
1	District Legal Service Authority, Ambala	AAAGD0075P
2	District Legal Service Authority, Bhiwani	AAAGD0034Q
3	District Legal Service Authority, Palwal	AAAJC0822A
4	District Legal Service Authority, Faridabad	AAAJC0807B
5	District Legal Service Authority, Narnaul	AAALD1000D
6	District Legal Service Authority, Kurukshetra	AAALD1049C
7	District Legal Service Authority, Rohtak	AAAGC0050M
8	District Legal Service Authority, Rewari	AAAGD0044A
9	District Legal Service Authority, Karnal	AAALC0999G
10	District Legal Service Authority, Kaithal	AAALC0928M
11	District Legal Service Authority, Yamunanagar	AAALD1012D
12	District Legal Service Authority, Panipat	AAALC0980B
13	District Legal Service Authority, Sirsa	AAALD1006F

14	District Legal Service Authority, Nuh (Mewat)	AAAGD0111N
15	District Legal Service Authority, Hisar	AABAD3836H
16	District Legal Service Authority, Panchkula	AAAGC0054R
17	District Legal Service Authority, Jhajjar	AAAGC0059C
18	District Legal Service Authority, Gurugram	AAAGD0052Q
19	District Legal Service Authority, Fatehabad	AAALC00934F
20	District Legal Service Authority, Jind	AAAGD0053R
21	District Legal Service Authority, Sonapat	AAAGD0077R

[Notification No. 70 /2018/F. No. 300196/64/2018-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 22nd October, 2018

S.O. 5366(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 Unorganised Sector Workers Welfare Board', Kolkata, a board constituted by the Government of West Bengal, in respect of the following specified income arising to that board, namely:—

- (a) Grant-in-Aid received from Government;
- (b) Registration fee and Monthly/yearly Subscription collected from the registered workers; and
- (c) Interst earned on (a) and (b) above.

2. This notification shall be effective subject to the conditions that West Bengal Unorganised Sector Workers Welfare Board, Kolkata,-

- (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 2022-23.

[Notification No. 69 /2018/ F.No. 300196/38/2018-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.