

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".

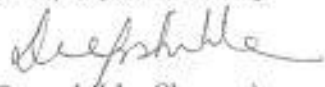
2. This notification shall be deemed to have been applied for the financial years 2011-2012, 2012-2013 and 2013-2014 and shall be applicable for the financial Years 2014-2015 and 2015-2016.

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.