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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, "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]



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To
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