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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]



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To

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