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Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

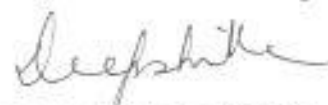
NOTIFICATION

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, "Chhattisgarh Building and Other Construction Workers' Welfare Board", a Board constituted by the Government of Chhattisgarh in respect of the following specified income arising to that Board, namely:-

- (a) workers welfare cess;
 - (b) interest income; and
 - (c) registration fee.
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 Chhattisgarh Building and Other Construction Workers' Welfare Board-
- (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. 20/2015 F.No.196/06/2014-ITA.I]



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To
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