

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, "West Bengal Transport Workers' Social Security Scheme" of West Bengal State Social Security Board established by Government of West Bengal, in respect of the following specified income arising to that Board, namely:-

- (a) amount received in the form of Government grants;
- (b) amount received as cess under the West Bengal Motor Transport Workers' Welfare Cess Act, 2010 (West Bengal Act V of 2010) and rules framed thereunder;
- (c) amount received as registration fees and renewal fees paid by the registered beneficiaries; and
- (d) interest earned on fixed deposits.

2. This notification shall be applicable for the financial years 2014-15 to 2018-19.

3. The notification shall be effective subject to the conditions that the West Bengal Transport Workers' Social Security Scheme" of West Bengal State Social Security 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. 3/2015 F.No.196/21/2014-ITA.I]



DEEPSHIKHA SHARMA
Director to the Government of India

To

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