

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

NOTIFICATION

New Delhi, the 2nd June, 2016

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 Pollution Control Board, Assam, a body constituted by Government of Assam, in respect of the following specified income arising to that Board, namely:-

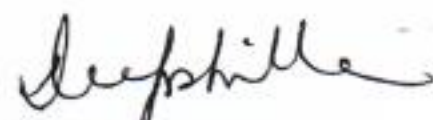
- (a) consent fees;
- (b) analysis fees;
- (c) reimbursement of the expense received from Central Pollution Control Board towards National Air Monitoring Programmes, global environment monitoring system and monitoring of India National Aquatic resources and like schemes;
- (d) authorisation fees;
- (e) cess re-imburement and cess appeal fees;
- (f) fees received under the RTI Act, 2005;
- (g) public hearing fees;
- (h) interest on loans & advances given to staff of the board;
- (i) misc. income such as sale of old or scrap items, tender fees & other matters relating thereto and
- (j) interest on deposits.

2. This notification shall be effective subject to the conditions that the Pollution Control Board, Assam,-

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income remain unchanged throughout the financial years; and
- (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) section 139 of the Income-tax Act, 1961.

3. This notification shall be deemed to have been apply for the Financial Year 2015-2016 and shall apply with respect to the Financial Years 2016-2017, 2017-2018, 2018-2019 and 2019-20.

[Notification No. 40 / 2016 F.No.196/03/2016-ITA-I]



(DEEPSHIKHA SHARMA)

Director to the Government of India

To

The Manager,
Government of India Press,
Mayapuri Press,
New Delhi.