

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY. PART-II,
SECTION 3, SUB-SECTION (ii)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, dated 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 Uttar Pradesh State AIDS Control Society, a body constituted by the Government of Uttar Pradesh, in respect of the following specified income arising to that Society, namely:-

“Grant received from National Aids Control Organisation, Government of India and interest received on deposits with Banks.”

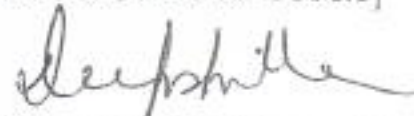
2. This notification shall be deemed to have been applied for the period from 1st June, 2011 to 31st March, 2013 and the financial years 2013-2014, 2014-2015 and 2015-2016.

3. This notification shall be effective subject to the following conditions, namely:-

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

4. The grants received by the said Society shall be received and applied in accordance with the prevailing rules and regulations.

[Notification No. 41 /2016, F.No.196/87/2012-ITA.I]


(Deepshikha Sharma)
Director, Government of India

To,
The Manager,
Government of India Press,
Ring Road, Mayapuri Industrial Area,
(Near Rajouri Garden), New Delhi.