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

No. 68.../2015

**NOTIFICATION**

New Delhi, the 13<sup>th</sup> August, 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, "Kerala Shops and Commercial Establishments Workers' Welfare Fund Board", a Board established under the Kerala Shops and Commercial Establishments Workers' Welfare Fund Act, 2006 (Act 24 of 2006) in respect of the following specified income arising to the Board, namely:-

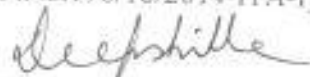
- (a) amount received in the Fund as established under section 3 of Kerala Shops and Commercial Establishments Workers' Welfare Fund Act, 2006;
- (b) amount of interest income earned on bank deposits.

2. This notification shall be deemed to have been applied for the financial years 2013-2014, 2014-2015 and shall be applicable for the financial years 2015-2016, 2016-2017 and 2017-2018.

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

- (a) that the Kerala Shops and Commercial Establishments Workers' Welfare Fund Board does not engage in any commercial activity;
- (b) that the activities and the nature of the specified income of the Kerala Shops and Commercial Establishments Workers' Welfare Fund Board remain unchanged throughout the financial years; and
- (c) that the Kerala Shops and Commercial Establishments Workers' Welfare Fund Board 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.

[F.No.196/18/2014-ITA-I]



DEEPSHIKHA SHARMA

Director to the Government of India

To

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