

**MINISTRY OF FINANCE**

**(Department of Revenue)**

**(CENTRAL BOARD OF DIRECT TAXES)**

**NOTIFICATION**

New Delhi, the 21<sup>st</sup> July, 2020

**S.O. 2403(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, ‘Tamil Nadu e-Governance Agency’, an agency formed by the State Government of Tamil Nadu, in respect of the following specified income arising to that Authority, namely:-

- (a) Amount received in the form of recurring contributions/Grants-in-aid from Governments including Government of Tamil Nadu and specified authorities, if any, towards current operational expenditure;
- (b) Service charges received through Common Service Centre’s for offering online services to citizens;
- (c) Service charges for the software development projects and IT consultancies rendered for Other State Government Departments/Public Sector Undertakings/Statutory Boards and interest earned on sources of funds received in advance, pending disbursements, from time to time towards various projects sponsored;
- (d) Dividend received from CSC e-Governance Services India Limited (CSC-SPV);
- (e) Admin cost on PEC grants released by UIDAI to enrolment Agencies through Tamil Nadu e-Governance Agency which is functioning as enrolment Registrar;
- (f) Revenue sharing on conducting online examination for other State Government Departments/Public Sector Undertakings/Statutory Boards;

- (g) Any other income that may arise in future incidental to/furtherance of the objects of the society; and
- (h) Interest earned on (a) to (g) above.
2. This notification shall be effective subject to the conditions that Tamil Nadu e-Governance Agency, Chennai Authority,-
- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income shall 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) of section 139 of the Income-tax Act, 1961.
- (d) shall file the Audit report along with the Return, duly verified by the accountant as provided in explanation to section 288(2) of the Income-tax Act, 1961 along with a certificate from the chartered accountant that the above conditions are satisfied.
3. This notification shall be deemed to have been applied for the assessment year 2019-2020 and shall apply with respect to the assessment years 2020-2021, 2021-2022, 2022-2023 and 2023-2024.

[Notification No. 50/2020/F. No. 300196/74/2018-ITA-I]

GULZAR AHMAD WANI, Under Secy.