

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 22nd February, 2021

S.O. 813(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, 'Haryana State Pollution Control Board' (PAN AAAJH0446F), a Board constituted by the State Government of Haryana under the Water (Prevention and Control of Pollution) Act, 1974, in respect of the following specified income arising to the Board, namely:-

- (a) Grant from Central Government;
- (b) Grant from State Government; and
- (c) Consent fee for permission for setting up industry in the state of Haryana;
- (d) Analysis fees or air ambient quality survey fees;
- (e) Testing fees;
- (f) Authorization fees;
- (g) NOC fees;
- (h) Cess reimbursement and cess appeal fees;

- (i) Fees received under RTI Act, 2005;
 - (j) Public hearing fees;
 - (k) Recognition fees;
 - (l) Interest on loan and advances given to staff; and
 - (m) Interest on fixed deposit.
2. This notification shall be effective subject to the conditions that Haryana State Pollution Control Board,-
- (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 apply with respect to the assessment years 2020-21, 2021-2022, 2022-2023, 2023-2024 and 2024-2025.

[Notification No. 8 /2021 F.No.300196/35/2019-ITA-I]

PRAJNA PARAMITA, Director