

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
**(CENTRAL BOARD OF DIRECT TAXES)**  
**NOTIFICATION**

New Delhi, the 1st December, 2016

**S.O. 3605(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 ‘Maharashtra Electricity Regulatory Commission’, a Commission constituted by the State Government of Maharashtra, in respect of the following specified income arising to that Commission, namely:-

1. Fees for Annual Licence;
  2. Interest on Fixed Deposit and Savings Account;
  3. Fees for Application / Petition filed;
  4. Grants from Government of Maharashtra;
  5. Fees for Documents;
  6. Penalty for delayed payment of Annual Licence Fees;
  7. Fees for RTI;
  8. Sale of scrap.
2. This notification shall be applicable for the above specified income of the Maharashtra Electricity Regulatory Commission for the financial years 2015-16 to 2019-20.
3. This Notification shall be effective subject to the following conditions, namely:-
- (a) the ‘Maharashtra Electricity Regulatory Commission’ does not engage in any commercial activity;
  - (b) the activities and the nature of the specified income of ‘Maharashtra Electricity Regulatory Commission’ remain unchanged throughout the financial years; and
  - (c) the ‘Maharashtra Electricity Regulatory Commission’ files returns of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Act, Income-tax Act, 1961.

[Notification No. 110/2016/F. No.196/38/2015-ITA-I]

DEEPSHIKHA SHARMA, Director