

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 11th August, 2016

S. O. 2692(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, a body constituted by Government of Haryana, in respect of the following specified income arising to that 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.
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 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) section 139 of the Income-tax Act, 1961.
3. This notification shall be deemed to have been apply for the Financial Year 2014-15 and shall apply with respect to the Financial Years 2015-16, 2016-17, 2017-18 and 2018-19.

[Notification No. 69/2016/F. No.196/33/2014-ITA-I]

DEEPSHIKHA SHARMA, Director