

M371/D4-12

(TO BE PUBLISHED IN PART II, SUB-SECTION (ii) OF SECTION 3 OF THE GAZETTE OF INDIA)

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

New Delhi, the 2nd April, 2016

Notification

S.O. It is hereby notified for general information that the organization **ONGC Energy Centre Trust Indra Chowk New Delhi (PAN:- AAATO2299M)** has been approved by the Central Government for the purpose of clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (said Act), read with Rules 5C and 5D of the Income-tax Rules, 1962 (said Rules), from **Assessment year 2015-2016 onwards** in the category of 'Scientific Research Association', subject to the following conditions, namely:-

- (i) The sole objective of the approved 'Scientific Research Association' shall be to undertake scientific research;
- (ii) The approved organization shall carry out scientific research by itself;
- (iii) The approved organization shall maintain **separate books of accounts** in respect of the sums received by it for scientific research, reflect therein the amounts used for carrying out research, get such books audited by an accountant as defined in the explanation to sub-section (2) of section 288 of the said Act and furnish the report of such audit duly signed and verified by such accountant to the Commissioner of Income-tax or the Director of Income-tax having jurisdiction over the case, by the due date of furnishing the return of income under sub-section (1) of section 139 of the said Act;
- (iv) The approved organization shall maintain a **separate statement of donations** received and amounts applied for scientific research in social science and a copy of such statement duly certified by the auditor shall accompany the report of audit referred to above.

2. The Central Government shall withdraw the approval if the approved organization:-

- (a) fails to maintain **separate books of accounts** referred to in sub-paragraph (iii) of paragraph 1; or
- (b) fails to furnish its audit report referred to in sub-paragraph (iii) of paragraph 1; or
- (c) fails to furnish its statement of the donations received and sums applied for scientific research referred to in sub-paragraph (iv) of paragraph 1; or
- (d) ceases to carry on its research activities or its research activities are not found to be genuine; or
- (e) ceases to conform to and comply with the provisions of clause (ii) of sub-section (1) of section 35 of the said Act read with rules 5C and 5D of the said Rules.


(Rohit Garg)

Deputy Secretary to Government of India
(F.No.203/14/2015/ITA-II)

Notification No. 28/2016

To
The Manager,
Govt. of India Press,
Mayapuri, New Delhi

Copy forwarded to:

1. The applicant organization, M/s ONGC Centre Trust Indira chowk New Delhi
2. CIT (E), New Delhi
3. Web Manager, New Delhi, for placing on the website incometaxindia.gov.in
4. ITCC, CBDT (4 copies)
5. Concerned file
6. Guard file.


(Rohit Garg)

Deputy Secretary to Government of India

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MSTP/DY-14-10

F. No. 309/11/2016 - OT
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, dated 22nd April, 2016

Office Memorandum

Sub: Report of the Committee for recommending standard definition of certain terms.

A Committee was constituted by the Board, vide OM of even number dated 22nd January 2016, under the chairmanship of Shri Avadhesh Kumar Mishra, CIT (TDS)-2, Delhi to recommend standard definitions of certain commonly used terms relating to direct tax administration, such as "taxpayer", "tax - base", "new assessee/ taxpayer", "stop-filer/non-filer" etc.

2. The Committee deliberated upon the prevalent definitions/usage of these terms in the context of functioning of the Income Tax Department and also in the light of statutory provisions. After discussions, the Committee recommended that the following definitions of these terms be adopted for the purpose of generating relevant statistics, as also for reporting to Parliamentary Committees and various outside agencies:-

2.1 To be defined with reference to a given **Financial Year**:-

- I. **Tax-base** – As on the first date of a Financial Year - Number of persons who have either filed ITRs, or in whose case tax has been paid, or deducted/collected (TDS/TCS), in any of the three consecutive financial years previous to the financial year under reference;
- II. **New taxpayer added** - during a Financial Year- Number of persons who are not included in the tax-base, as on first date of the Financial Year, but who have either filed ITRs, or in whose case tax has been paid, or deducted/collected (TDS/TCS), for the first time, during the financial year under reference;

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III. **Taxpayer** - for a Financial Year - Any person who has either filed a return of income or in whose case tax has been paid or deducted or collected at source during the financial year under reference.

IV. **Potential taxpayer** - for a Financial year - Any person who is not included in the tax-base, as on the first date of the Financial Year, but in whose case information is available on record to indicate that such person was liable to file ITR, or pay any tax, or tax was required to be deducted/collected (TDS/TCS) in respect of such person, during the financial year under reference;

2.2. To be defined with reference to a given **Assessment Year**:-

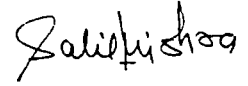
I. **Assessee**:- for a given Assessment Year – As per the definition provided in the Income Tax Act, including any person who is liable to pay any tax, or in respect of whom any proceedings is pending under the Act, for the reference assessment year;

II. **Non - filer** - for a given Assessment Year - Any person who is liable to pay any tax, or file an ITR for the reference assessment year, as per information available on record, but no such ITR for the relevant assessment year has been entered on the System.

3 In the context of above definitions, the words "tax paid" includes taxes paid by way of Advance Tax, Self-Assessment Tax, Taxes deducted/collected at source (TDS/TCS), Tax paid against regular assessment, Dividend Distribution Tax etc.

3.1 Further, the words "information available on record" in the above definition would include information received from departmental sources, third parties e.g. banks, financial intermediaries, law enforcement agencies, foreign tax authorities, etc. and information available in public domain.

4. The recommendations of the Committee have since been accepted by the CBDT with the directions that these standard definitions of the above terms should henceforth be adopted for data generation and reporting purpose.



(Salil Mishra)

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- (i) Chairman and all Members of CBDT
- ✓ (ii) All officers of CBDT of Joint Secretary rank and equivalent
- (iii) All Pr. Chief Commissioners of Income Tax for circulation in their region
- (iv) Pr. Director General of Income Tax (Training), NADT
- (v) Pr. Director General of Income Tax (Systems)
- (vi) Pr. Director General of Income Tax (Logistics).
- (vii) Pr. Director General of Income Tax (Admn.).
- (viii) Addl. Director General of Income Tax (O & MS).
- (ix) Addl. Director General of Income Tax (PR, PP & OL)
- (x) ITCC Section, CBDT
- (xi) Database Cell, CBDT for uploading on website