

**SECTION 10(46) OF THE INCOME-TAX ACT, 1961 - EXEMPTIONS - STATUTORY  
BODY/AUTHORITY/BOARD/COMMISSION - NOTIFIED BODY OR AUTHORITY - ORISSA  
STATE AIDS CONTROL SOCIETY**

**NOTIFICATION NO. 4/2014 [F.NO.196/80/2012-ITA.I]/SO 78(E), DATED 10-1-2014**

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 Orissa State AIDS Control Society, a body constituted by the Government of Orissa in respect of the following specified income arising to that Society, namely:—

- (a) amount received in the form of grants-in-aid from the Central Government;
- (b) interest earned on grants-in-aid.

2. This notification shall be deemed to have been applied for the financial years 2011-2012 and 2012-2013 and shall be applicable for the financial years 2013-2014, 2014-2015 and 2015-2016.

3. The notification shall be effective subject to the following conditions, namely:—

- (a) the Orissa State AIDS Control Society does not engage in any commercial activity;
- (b) the activities and the nature of the specified income of the Orissa State AIDS Control Society remain unchanged throughout the financial year; and
- (c) the Orissa State AIDS Control Society files return of income in accordance with the provision of clause (g) of sub-section (4C) section 139 of the Income-tax Act, 1961.

4. The grants received by the said Society shall be received and applied in accordance with the prevailing rules and regulations.

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