

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

NOTIFICATION NO. 52/2013 [F.NO.196/65/2012-ITAT.I], DATED 5-7-2013

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

"amount received in the form of grants-in-aid from the Central Government"

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