

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

NOTIFICATION

New Delhi, the 10th April, 2023

S.O. 1687(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, ‘Greater Noida Industrial Development Authority’, (PAN AAALG0129L), an Authority constituted by the state government of Uttar Pradesh, in respect of the following specified income arising to that Authority, namely:

- (a) Moneys received from the disposal of land, building, and other properties, movable and immovable;
 - (b) Moneys received by the way of rent & fees or any other charges from the disposal of land, building, and other properties, movable and immovable;
 - (c) The amount of interest/penalties received on the deferred payment received from the allottees of various movable or immovable properties;
 - (d) Water, sewerage and other municipal charges from the allottees of various immovable properties; and
 - (e) Interest earned on (a) to (d) above.
2. This notification shall be effective subject to Greater Noida Industrial Development Authority: -
- (a) shall not engage in any commercial activity;
 - (b) activities and the nature of the specified income shall 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) of section 139 of the Income-tax Act, 1961.
3. This notification shall be deemed to have been applied for the financial years 2020-2021 to 2022-2023.

[Notification No. 18/2023/F.No.300196/27/2021-ITA-I]

SOURABH JAIN, Under Secy.

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

New Delhi, the 10th April, 2023

S.O. 1689(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, ‘Central Board of Secondary Education’, Delhi (PAN AAAAC8859Q), a Board constituted by the Central Government, in respect of the following specified income arising to that Board, namely:

- (a) Examination Fees;
 - (b) Affiliation Fees;
 - (c) Sale of Text Books & Publications;
 - (d) Registration fees, Sports fees, Training fees and Other Academic receipts;
 - (e) Receipts from CBSE Projects/Programmes;
 - (f) Interest on income tax refunds; and
 - (g) Interest earned on (a) to (f) above.
2. This notification shall be effective subject to Central Board of Secondary Education, Delhi:-
- (a) shall not engage in any commercial activity;
 - (b) activities and the nature of the specified income shall 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) of section 139 of the Income-tax Act, 1961.
3. This notification shall be deemed to have been applied with respect to the financial year 2013-2014.

[Notification No. 19/2023 F.No. 196/19/2014-ITA-I]

SOURABH JAIN, Under Secy.

Explanatory Memorandum

It is certified that no person is being adversely affected by giving retrospective effect to this notification.

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

NOTIFICATION

New Delhi, the 10th April, 2023

S.O. 1690(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, ‘Central Board of Secondary Education’, Delhi (PAN AAAAC8859Q), a Board constituted by the Central Government, in respect of the following specified income arising to that Board, namely:

- (a) Examination Fees;
- (b) Affiliation Fees;
- (c) Sale of Text Books & Publications;
- (d) Registration fees, Sports fees, Training fees and Other Academic receipts;
- (e) Receipts from CBSE Projects/Programmes;
- (f) Interest on income tax refunds; and
- (g) Interest earned on (a) to (f) above.

2. This notification shall be effective subject to Central Board of Secondary Education, Delhi:-

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income shall 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) of section 139 of the Income-tax Act, 1961.

3. This notification shall be deemed to have been applied for the financial year 2020-2021 (for period from 01-06-2020 to 31-03-2021) and for the financial year 2021-2022 to financial year 2022-2023 and shall be applicable with respect to the financial years 2023-2024 and 2024-2025.

[Notification No. 20/2023 F.No.196/19/2014-ITA-I]

SOURABH JAIN, Under Secy.

Explanatory Memorandum

It is certified that no person is being adversely affected by giving retrospective effect to this notification.