

**MINISTRY OF FINANCE**

**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 10th May, 2023

**S.O. 2155(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, ‘Food Safety and Standards Authority of India’, New Delhi (PAN AAAGF0023K), an Authority established by the Ministry of Health and Family Welfare, Government of India, in respect of the following specified income arising to that Authority, namely:

- (a) grants-in-aid received from the Ministry of Health and Family Welfare;
- (b) statutory fees such as licence fee, registration fee, analysis or testing of food samples fee fixed through regulations made under the Food Safety Act, 2006 (No.34 of 2006) and approved by the Government of India;
- (c) penalty as per the provisions of the Food Safety Act, 2006 (No.34 of 2006); and
- (d) income earned on (a) to (c) above.

2. This notification shall be effective subject to the conditions that Food Safety and Standards Authority of India, New 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 years 2021-2022 to financial year 2022-2023 and shall be applicable for the financial years 2023-2024 and 2024-2025.

[Notification No. 26 /2023 F. No.300196/5/2019-ITA-I (Pt.-1)]

SOURABH JAIN, Under Secy.

**Explanatory Memorandum**

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