

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

**NOTIFICATION**

New Delhi, the 16th August, 2023

**S.O. 3667(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, ‘Haryana Water Resources (Conservation, Regulation and Management) Authority’ (PAN AADAH3590A), an Authority established by the State Government of Haryana, in respect of the following specified income arising to that Authority, namely:

- (a) grants received from State Government of Haryana;
- (b) application fee & Tariff fee received from users; and
- (c) interest earned on (a) & (b) above.

2. This notification shall be effective subject to the conditions that Haryana Water Resources (Conservation, Regulation and Management) 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 assessment years 2022-2023 and 2023-2024 relevant to financial years 2021-2022 and 2022-2023 respectively.

[Notification No. 63/2023/F.No.300196/8/2022-ITA-I]

VIKAS SINGH, Director, ITA-I

**Explanatory Memorandum**

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