

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 23rd August, 2023

S.O. 3782(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, ‘Unique Identification Authority of India’(PAN AAAGU0182Q), a statutory Authority established under the provisions of the AADHAAR Act, 2016 by the Govt. of India, in respect of the following specified income arising to the said Authority, as follows:

- (a) Grants/Subsidies received from Central Government;
- (b) Fees/ Subscriptions including RTI Fee, Tender Fee, Sale of Scrap, PVC card, etc;
- (c) Authentication, Enrolment and Updation service charges received;
- (d) Term/Fixed Deposits; and
- (e) Interest earned on (a) to (d) above.

2. This notification shall be effective subject to the conditions that Unique Identification Authority of India -

- (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 assessment years 2019-2020 to 2023-2024 relevant for the financial years 2018-2019 to 2022-2023 respectively.

[Notification No. 68/2023/ F. No. 300196/37/2018-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.