

**MINISTRY OF FINANCE**

**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 23rd August, 2023

**S.O. 3783(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, ‘Swasthya Sathi Samiti’, Kolkata(PAN: AAQAS4322J), a body established by Government of West Bengal, in respect of the following specified income arising to that Body, namely:

- (a) Grant received from the Government of West Bengal; and
- (b) Interest income received from bank.

2. This notification shall be effective subject to the conditions that Swasthya Sathi Samiti, Kolkata,-

- (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 Year 2022-2023 relevant to financial year 2021-2022 and shall apply with respect to Assessment Years 2023-2024 to 2026-2027 relevant to the financial years 2022-2023 to 2025-2026 respectively.

[Notification No. 69/2023/ F. No. 300196/36/2021-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.