

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

NOTIFICATION

New Delhi, the 1st September, 2023

S.O. 3863(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, ‘Rajasthan State Dental Council’ (PAN AABAR7223E), a body constituted by the Government of Rajasthan, in respect of the following specified income arising to that body, namely:

- a) sale of application form;
 - b) renewal fees of Dentist, Dental Hygienist & Mechanic;
 - c) fees of good standing;
 - d) Dentist provisional registration fees;
 - e) Additional qualification fees;
 - f) late fees;
 - g) no objection certificate fees;
 - h) re-issue of certificate fees (duplicate certificate fees);
 - i) Continuing Dental Education Programme fees; and
 - j) interest income on (a) to (i) above
2. This notification shall be effective subject to the conditions that Rajasthan State Dental Council, Jaipur:-
- (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 2022-2023 and 2023-2024 relevant to the financial years 2021-2022 and 2022-2023 respectively.

[Notification No. 74 /2023 F.No.300196/3/2023-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.