

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 1st September, 2023

S.O. 3864(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, 'E-Governance Society, Department of Food, Civil Supplies and Consumer Affairs, Himachal Pradesh, a body constituted / established by the state Government of Himachal Pradesh in respect of the following specified income arising to that body, namely:

- a) Grant received from central government;
 - b) Grants received from state government;
 - c) Interest received on investment and grants;
 - d) Tender/ application fees;
 - e) Sale of scrap/waster paper; and
 - f) Recovery for POS machine issued.
2. This notification shall be effective subject to the conditions that E-Governance Society, Department of Food, Civil Supplies and Consumer Affairs, Himachal Pradesh,-
- (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 2023-2024 relevant for the financial year 2022-2023.

[Notification No. 75 /2023 F.No. 300196/66/2018-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.