

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

New Delhi, the 29th September, 2023

**S.O. 4282(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, ‘National Farmers Welfare Program Implementation Society’, (PAN: AAAGN0886J), a society established by Central Government, in respect of the following specified income arising to that Society, namely:

- (a) Government Grant
  - (b) Miscellaneous receipts from RTI, Tender Fee, Fines & Penalties and sale of obsolete items; and
  - (c) Interest on deposits.
2. This notification shall be effective subject to the conditions that ‘National Farmers Welfare Program Implementation Society’,-
- (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. 85 /2023 F.No.300196/20/2022-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.