

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

New Delhi, the 26th October, 2023

S.O. 4703(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, 'West Bengal Pollution Control Board' (PAN: AAALW0078B), a Board established by the State Government of West Bengal, in respect of the following income arising to that Board, namely:-

(a) fees which includes the following:-

- (i). consent fees or no objection certificate fees,
- (ii). analysis fees,
- (iii). authorisation fees,
- (iv). public hearing fees,
- (v). fees received for processing by State Environmental Impact Assessment Authority,
- (vi). fees collected for training conducted by the Environmental Training Institute of the Board,
- (vii). fees received under the Right to Information Act, 2005 (22 of 2005) and appeal fees,
- (viii). tender fees, and
- (ix). cess appeal fees.

(b) reimbursement of the following:-

- (i). cess, and
- (ii). expenses received from the Central Pollution Control Board towards National Air Monitoring Program, the Monitoring of Indian National Aquatic resources and like schemes.

(c) sale of books relating to environmental law, regulations, important judicial orders and environmental issues where no profit element is involved and the activity is not commercial in nature;

(d) pollution cost or forfeiture of bank guarantee due to non-compliance;

(e) miscellaneous income including sale of old or scrap items, and other matters relating thereto, where no profit element is involved; and

(f) interest on bank deposits, and on loans and advances given to staff.

2. The provisions of this notification shall be effective subject to the conditions that West Bengal Pollution Control Board-

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income remain unchanged throughout the financial years; and
- (c) shall file returns 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 2021-2022 to 2023-2024 relevant for the financial years 2020-2021 to 2022-2023 respectively.

[Notification No. 92/2023 F. No. 300196/27/2022-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.