

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

New Delhi, the 6th November, 2023

**S.O. 4828(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, 'Press Council of India' (PAN AAABP0351P), a body established under Para 1 of Chapter II of the Press Council of India Act, 1978 (Central Act), in respect of the following specified income arising to that body, namely:-

- (a) Levy of fees on publishers and news papers; and
  - (b) Interest earned on FDRs and Savings bank accounts of Press Council of India.
2. This notification shall be effective subject to the conditions that Press Council of India,-
- (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 the assessment year 2019-2020, 2020-2021, 2021-2022, 2022-2023 and 2023-2024 relevant to financial years 2018-2019, 2019-2020, 2020-2021, 2021-2022 and 2022-2023 respectively.

[Notification No. 98/2023 F. No. 300196/8/2018-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.