

**MINISTRY OF FINANCE**

**(Department of Revenue)**

**(CENTRAL BOARD OF DIRECT TAXES)**

**NOTIFICATION**

New Delhi, the 27<sup>th</sup> May, 2020

**S.O. 1658(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, ‘Uttarakhand Environment Protection & Pollution Control Board’, Dehradun(PAN AAALU0160D), a Board constituted by the Government of Uttarakhand, in respect of the following specified income arising to that Board, namely:—

- (a) consent fee;
- (b) no objection certificate fee;
- (c) bio medical waste fee;
- (d) hazardous fee;
- (e) stack/analysis fee;
- (f) bank guarantee forfeited;
- (g) income against RTI application charges;
- (h) reimbursement of the expense received from Central Pollution Control Board towards National Air Monitoring Programmes;
- (i) monitoring fees;

- (j) interest from savings accounts & FDRs;
- (k) public hearing fee;
- (l) interest from house loan advance to staff; and
- (m) income by sale of old scrap items and tender fee etc.

2. This notification shall be effective subject to the conditions that Uttarakhand Environment Protection and Pollution Control Board,-

- (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.
- (d) shall file the Audit report along with the Return, duly verified by the accountant as provided in explanation to section 288(2) of the Income-tax Act, 1961 along with a certificate from the chartered accountant that the above conditions are satisfied.

3. This notification shall apply with respect to the assessment years 2020-2021, 2021-2022, 2022-2023, 2023-2024 and 2024-2025.

[Notification No. 28 /2020/F.No.300196/16/2019-ITA-I]

PRAJNA PARAMITA, Director