

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

**NOTIFICATION**

New Delhi, the 20th April, 2022

**S.O. 1882(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, ‘SEEPZ Special Economic Zone Authority’ (PAN AAALS4995G), an Authority constituted under the Special Economic Zone Act, 2005 by the Government of India, in respect of the following specified income arising to that Authority, namely:-

- (a) Lease rentals/Service charges from various units operating in the SEZ;
- (b) Income by way of Gate Pass Entry Fees, Fine & Penalties from various units and other misc. income (Fire cess income, sale of garbage, contribution for crèche facilities); and
- (c) Interest on Bank Deposits and Investments.

2. This notification shall be effective subject to the conditions that SEEPZ Special Economic Zone Authority:-

- (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 financial years 2020-2021 and 2021-2022 and shall be applicable with respect to the financial years 2022-2023, 2023-2024 and 2024-2025.

[Notification No. 36/2022/F. No. 300196/12/2022-ITA-I]

SOURABH JAIN, Under Secy.

**Explanatory Memorandum**

It is certified that no person is being adversely affected by giving retrospective effect to this notification.