

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

New Delhi, the 5th September, 2022

S.O. 4155(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, ‘Haryana Electricity Regulatory Commission’ (PAN AAAGH0072G), a Commission constituted under the Haryana Electricity Reform Act, 1997 (Haryana Act No.10 of 1998), in respect of the following specified income arising to that Commission, namely:

- (a) Fees received under the Electricity Act, 2003 (36 of 2003) and
- (b) Interest earned on government grants and loans and fees received under the Electricity Act, 2003 (36 of 2003).

2. This notification shall be effective subject to the conditions that Haryana Electricity Regulatory Commission: -

- (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 applicable with respect to the financial years 2022-2023, 2023-2024, 2024-2025, 2025-2026 and 2026-2027.

[Notification No. 108/2022/F. No. 300196/25/2022-ITA-I]

SOURABH JAIN, Under Secy.