

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

**NOTIFICATION**

New Delhi, the 28th July, 2017

**S.O. 2384(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, the Himachal Pradesh Electricity Regulatory Commission, a commission established by the Government of Himachal Pradesh, in respect of the following specified income arising to that Commission, namely:—

- (a) amount received in the form of Government grants;
- (b) amount received as license fee from licensees in electricity;
- (c) amount received as Court fee or petition fee; and
- (d) interest earned on Government grants and fee received.

2. This notification shall be effective subject to the conditions that Himachal Pradesh 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 said Act.

3. This notification shall apply with respect to the financial years 2017-2018, 2018-2019, 2019-2020, 2020-2021 and 2021-2022.

[Notification No. 76 /2017/ F. No. 300196/4/2017-ITA-I]

DEEPSHIKHA SHARMA, Director

**RAKESH SUKUL** Digitally signed by RAKESH  
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