

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 26th September, 2018

S.O. 4985(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, ‘Tamil Nadu Pollution Control board’, a Board constituted by the State Government of Tamil Nadu, in respect of the following specified income arising to the said Board, namely:--

- (a) Consent fees;
- (b) Analysis fees or air ambient quality survey fees or noise level survey fees;
- (c) Reimbursement of the expense received from Central Pollution Control Board towards National Air Monitoring Programmes, Global Environment Monitoring Systems and Monitoring of Indian National Aquatic resources and like schemes;
- (d) Authorization fees (Bio Medical Waste Management Fees);
- (e) Cess re-imburement and cess appeal fees;
- (f) Fees collected for training conducted by the Environment Training Institute of the Board where no profit element is involved and the activity is not commercial in nature;

-
- (g) Fees received under the Right to Information Act, 2005(22 of 2005);
- (h) Public hearing fees;
- (i) Sale of law books where no profit element is involved and the activity is not commercial in nature;
- (j) Interest on loans and advances given to staff of the Board;
- (k) Miscellaneous income such as sale of old or scrap items, tenders fees and other matters relating thereto; and
- (l) Interest on deposits.
2. This notification shall be effective subject to the conditions that 'Tamil Nadu Pollution Control board, Chennai -
- (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 apply with respect to the assessment years 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24.

[Notification No. 58/2018/ F.No.300196/45/2018-ITA-I]

VINAY SHEEL GAUTAM, Under Secy.