

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

**NOTIFICATION**

New Delhi, the 14th July, 2021

**S.O. 2827(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, ‘Himachal Pradesh Computerization of Police Society’, (PAN AABAH0360G), a body established by the State Government of Himachal Pradesh, in respect of the following specified income arising to that body, namely:-

- (a) Amount received in the form of Grant-in-aid; and
- (b) Interest accrued on Grant-in Aid deposited in the account of Himachal Pradesh Computerization of Police Society.

2. This notification shall be effective subject to the conditions that Himachal Pradesh Computerization of Police Society,-

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income shall remain unchanged throughout the financial years;
- (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; and
- (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 be deemed to have been applied for the financial years 2018-2019, 2019-2020 and 2020-2021 and shall apply with respect to the financial years 2021-2022 and 2022-2023.

[Notification No. 81/2021/F. No. 300196/40/2018-ITA-I]

PRAJNA PARAMITA, Director

**Explanatory Memorandum**

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