

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

New Delhi, the 18th June, 2015

[No. 47/2015]

S.O. 1634(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, “Punjab State AIDS Control Society”, a body constituted by the Government of Punjab, in respect of the following specified income arising to that body, namely:—

- (a) amount received in form of grants-in-aid from the Government of India; and
- (b) interest earned on grants-in-aid from the Government of India.

2. This notification shall be deemed to have been applied for the financial years 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16.

3. This notification shall be effective subject to the conditions, namely, that the Punjab State AIDS Control Society:-

- (a) does not engage in any commercial activity;
- (b) its activities and the nature of the specified income remain unchanged throughout the financial years; and
- (c) it files return of income in accordance with the provisions of clause (g) of sub-section (4C) of Section 139 of the Income-tax Act, 1961.

[F. No.196/82/2012-ITA-I]

DEEPSHIKHA SHARMA, Director