

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

NOTIFICATION

New Delhi, the 4th April, 2016

S.O. 1309(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 West Bengal Pollution Control Board, a body constituted by the Government of West Bengal, in respect of the following specified income arising to the Board, namely:-

- (a) consent fees or no objection certificate fees;
- (b) analysis fees on air quality and water quality or noise level survey fees;
- (c) authorisation fees;
- (d) cess re-imburement and cess appeal fees;
- (e) reimbursement of the expenses received from the Central Pollution Control Board towards National Air Monitoring Program, the Monitoring of Indian National Aquatic resources and like schemes;
- (f) sale of books relating to environmental law, regulations, important judicial orders and environmental issues where no profit element is involved and the activity is not commercial in nature;
- (g) interest on deposits;
- (h) public hearing fees;
- (i) vehicle emission monitoring test fees;
- (j) fees received for processing by State Environmental Impact Assessment Authority;
- (k) fees collected for training conducted by the Environmental Training Institute of the Board where no profit element is involved and the activity is not commercial in nature;
- (l) fees received under the Right to Information Act, 2005 (22 of 2005) and appeal fees;

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- (m) interest on loans and advances given to staff of the Board;
- (n) pollution cost or forfeiture of bank guarantee due to non-compliance; and
- (o) miscellaneous income including sale of old or scrap items, tender fees and other matters relating thereto, where no profit element is involved.
2. This notification shall be subject to the conditions, namely:-
- (a) the West Bengal Pollution Control Board shall not engage in any commercial activity;
- (b) the activities and the nature of the specified income remain unchanged throughout the financial years; and
- (c) the return of income shall be filed in accordance with the provisions of clause (g) of sub-section (4C) section 139 of the Income-tax Act, 1961 (43 of 1961).
3. This notification shall be applicable with respect to the specified income of the West Bengal Pollution Control Board in the Financial Years 2015-2016, 2016-2017, 2017-2018, 2018-2019 and 2019-2020.

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DEEPSHIKHA SHARMA, Director