

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

New Delhi, the 9th April, 2019

**S.O. 1538(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, ‘Telangana State Electricity Regulatory Commission’, Hyderabad, a commission constituted by the State Government of Telangana, in respect of the following specified income arising to that Commission, namely:—

- (a) Grants and loans received from the government of Telangana;
  - (b) All fees and sums received by Telangana State Electricity Regulatory Commission, Hyderabad under the Electricity Act, 2003 (36 of 2003); and
  - (c) Interest earned on (a) & (b) above.
2. This notification shall be effective subject to the conditions that Telangana State Electricity Regulatory Commission, Hyderabad—
- (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 year 2020-2021, 2021-2022, 2022-2023, 2023-2024 and 2024-2025.

[Notification No. 34/2019/F.No.300196/8/2019-ITA-I]

RAJARAJESWARI R., Under Secy.