

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

New Delhi, the 20th June, 2019

S.O.2006(E).—In exercise of the powers conferred by clause (42) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies, for the purposes of the said clause, '**International Sericultural Commission**', Bengaluru, (PAN:AAAGI0020F) a body constituted under a treaty entered into by the Central Government, in respect of the following specified income arising to the said body, namely:-

- (a) Membership Fee received from Member Countries and Associate Members;
- (b) donations or grants received from United Nations, Inter-Governmental agencies, and Government of Member countries;
- (c) registration fees for participating in international events organised by International Sericultural Commission; and
- (d) interest earned on (a) to (c) above.

2. This notification shall be deemed to have been applied for the assessment year 2014-15 and subsequent assessment years.

[Notification No. 46/2019/F.No. 197/10/2014-ITA-I]

RAJARAJESWARI R., Under Secy.

Explanatory Memorandum: It is hereby certified that no person is likely to be prejudicially affected by this notification being given retrospective effect.