

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

New Delhi, the 4th July, 2019

S.O. 2378(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, 'Chhattisgarh Building and Other Construction Workers' Welfare Board' (PAN AAALC0598F), a Board constituted by the Government of Chhattisgarh, in respect of the following specified income arising to that Board, namely:-

- (a) Worker's welfare cess;
 - (b) Registration fees; and
 - (c) Interest earned on (a) and (b) above.
2. This notification shall be effective subject to the conditions that Chhattisgarh Building and Other Construction Workers' Welfare Board -
- (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 2019-2020, 2020-2021, 2021-2022, 2022-2023 and 2023-2024.

[Notification No. 52/2019, F.No. 300196/42/2018-ITA-I]

RAJARAJESWARI R., Under Secy.