

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

NOTIFICATION

New Delhi, the 14th March, 2019

S.O. 1372(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, **‘Prayagraj Mela Pradhikaran, Prayagraj’**, an authority constituted by the State Government of Uttar Pradesh, in respect of the following specified income arising to that authority, namely:—

- (a) Grant-in-aid received from any Central Government, State Government or other authority;
- (b) Tolls on the parking of vehicle or entering any vehicle or any person bringing goods for sale or for demonstration/ advertisement into the Mela area;
- (c) Fee on the registration of activity of business, trade or profession;
- (d) Fee on the services provided to individual as service charge;
- (e) Any other charge and fee in Mela Area levied by authority as per the provisions of the Uttar Pradesh Prayagraj Mela Authority, Allahabad Act, 2017 (U. P. Act No. 5 of 2018); and
- (f) Interest earned on (a) to (e) above.

2. This notification shall be effective subject to the conditions that Prayagraj Mela Pradhikaran, Prayagraj,—

- (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 years 2019-2020, 2020-2021, 2021-2022, 2022-2023 and 2023-2024.

[Notification No. 22 /2019/F. No. 300196/14/2019-ITA-I]

RAJARAJESWARI R., Under Secy.