

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

New Delhi, the 23rd May, 2019

**S.O. 1801(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, ‘All India Council for Technical Education’, New Delhi, a Council established by the Central Government, in respect of the following specified income arising to that council, namely:-

- (a) Grants/subsidies received from the Government/ Govt. bodies;
- (b) Regulatory Charges;
- (c) RTI fee and Examination fee;
- (d) CMAT/GPAT fee;
- (e) Receipts from sale of forms, materials and tender fee;
- (f) Receipts from disposal of scrap; and
- (g) Interest earned on (a) to (f) above.

2. This notification shall be effective subject to the conditions that All India Council for Technical Education, New Delhi-

- (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. 42/2019/F.No.300196/69/2018-ITA-I]  
RAJARAJESWARI R., Under Secy.