

MINISTRY OF FINANCE

(Department of Revenue)

CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION

New Delhi, the 14th September, 2018

S.O. 4860(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, 'Rajasthan State Dental Council', Jaipur, a body constituted by the Government of Rajasthan, in respect of the following specified income arising to that body, namely:—

- (a) sale of application form;
- (b) renewal fees of Dentists, Dental Hygienists and Dental Mechanics;
- (c) fees of good standing;
- (d) Dentist provisional registration fees;
- (e) Additional qualification fees;
- (f) late fees;
- (g) no objection certificate fees;
- (h) re-issue of certificate fees (duplicate certificate fees);
- (i) Continuing Dental Education Programme fees; and
- (j) interest income accrued on above.

2. This notification shall be effective subject to the conditions that Rajasthan State Dental Council, Jaipur,—

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income shall remain unchanged throughout the assessment 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 be deemed to have been applied for the assessment years 2017-2018 and 2018-2019 shall apply with respect to the assessment years 2019-2020, 2020-2021 and 2021-2022.

[Notification No. 46 /2018/ F.No.300196/13/2017-ITA-I]

VINAY SHEEL GAUTAM, Under Secy.

Explanatory Memorandum:—It is certified that no person is being adversely affected by giving retrospective effect to this notification.