

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

NOTIFICATION

New Delhi, the 14th September, 2018

S.O. 4865(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, ‘Jharkhand State Electricity Regulatory Commission’, Ranchi, a commission constituted by the State government of Jharkhand, in respect of the following specified income arising to the said Commission, namely:—

- (a) Grants-in-aid from the State government of Jharkhand;
 - (b) Petition fees;
 - (c) License fees from Licensee under the Electricity Act 2003;
 - (d) Application fees;
 - (e) Fees for documents;
 - (f) Fees received under the provisions of the Right to Information Act, 2005; and
 - (g) Interest income on (a) to (f) above.
2. This notification shall be effective subject to the conditions that Jharkhand State Electricity Regulatory Commission, Ranchi,-
- (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 apply with respect to the assessment years 2019-2020, 2020-2021, 2021-2022, 2022-2023 and 2023-2024.

[Notification No. 51/2018/F. No. 300196/23/2018-ITA-I]

VINAY SHEEL GAUTAM, Under Secy.