

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

New Delhi, the 26th September, 2018

**S.O. 4983(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 State Electricity Regulatory Commission', Raipur, a Commission constituted by the Government of Chhattisgarh, in respect of the following specified income arising to that Commission, namely:—

- (a) Grants received from State Government;
- (b) Annual License fee under Electricity Act, 2003;
- (c) Petition fees under Electricity Act, 2003;
- (d) Penalty imposed under Electricity Act, 2003.

2. This notification shall be effective subject to the conditions that 'Chhattisgarh State Electricity Regulatory Commission', Raipur —

- (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 be deemed to have been applied for the assessment years 2018-19 and shall apply with respect to the assessment years 2019-20, 2020-21, 2021-22 and 2022-23.

[Notification No. 56/2018/ F.No. 300196/45/2017-ITA-I]

VINAY SHEEL GAUTAM, Under Secy.