

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

New Delhi, the 19th October, 2022

**S.O. 4936(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, Kerala State Electricity Regulatory Commission (PAN: AAALK1634N), a Commission established by the State Government of Kerala, in respect of the following specified income arising to that Commission, namely:-

- (a) Amount received in the form of grants and loans received from State Government of Kerala;
- (b) License fees under Electricity Act, 2003;
- (c) Petition fees under Electricity Act, 2003; and
- (d) Interest earned on investments made out of (a), (b) & (c) above.

2. The provisions of this notification shall be effective subject to the conditions that Kerala State Electricity Regulatory Commission, -

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income remain unchanged throughout the financial years; and
- (c) shall file returns of income in accordance with the provision of clause (g) of sub-section (4C) section 139 of the Income-tax Act, 1961.

3. This notification shall be applicable for the financial years 2022-23, 2023-2024, 2024-2025, 2025-2026 and 2026-27.

[Notification No. 117/2022/F. No. 300196/33/2022-ITA-I]

SOURABH JAIN, Under Secy.