

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 29th October, 2021

S.O. 4524(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, 'Madhya Pradesh Pollution Control Board' (PAN AAALM2479H), a Board constituted by the State Government of Madhya Pradesh under the Water (Prevention and Control of Pollution) Act, 1974, in respect of the following specified income arising to the Board, namely:-

- (a) Grant or financial assistance from Governments or its agencies;
- (b) Consent fees or no objection certificate fees;
- (c) Analysis fees on air quality and water quality or noise level survey fees;
- (d) Authorization fees;
- (e) Cess re-imburement and cess appeal fees;

- (f) Reimbursement of the expenses received from the Central Pollution Control Board towards National Air Monitoring Program, the Monitoring of Indian National Aquatic resources and like schemes;
- (g) Sale of books relating to environmental law, regulations, important judicial orders and environmental issues where no profit element is involved and the activity is not commercial in nature;
- (h) Interest on deposits;
- (i) Public hearing fees;
- (j) Vehicle emission monitoring test fees;
- (k) Fees received for processing by State Environmental Impact Assessment Authority;
- (l) Fees collected for training conducted by the Environmental Training Institute of the Board where no profit element is involved and the activity is not commercial in nature;
- (m) Fees received under the Right to Information Act, 2005 (22 of 2005) and appeal fees;
- (n) Interest on loans and advances given to the staff; and
- (o) Pollution cost or forfeiture of bank Guarantee due to non-compliance.

2. This notification shall be effective subject to the conditions that Madhya Pradesh Pollution Control Board,-

- (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 financial years 2021-2022, 2022-2023, 2023-2024, 2024-2025 and 2025-2026.

[Notification No. 126/2021/F. No. 300196/3/2021-ITA-I]

SOURABH JAIN, Under Secy.