

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

New Delhi, the 23rd November, 2021

**S.O. 4841(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, ‘Haryana State Legal Services Authority’ Panchkula (PAN AAALH0475J), an authority constituted by the State Government of Haryana, in respect of the following specified income arising to that Authority, namely:-

- (a) Grants received from Central Authority i.e. National Legal Services Authority (NALSA) for the purposes of the Legal Service Authorities Act, 1987;
  - (b) Grants or donations received from the State Government of Haryana;
  - (c) Amount received under the orders of Courts;
  - (d) Fee received as recruitment application fees; and
  - (e) Interest income earned on deposits.
2. This notification shall be effective subject to the conditions that Haryana State Legal Services Authority, Panchkula,-
- (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 financial year 2020-2021 and shall apply with respect to the financial years 2021-2022, 2022-2023, 2023-2024 and 2024-2025.

[Notification No. 133 /2021/F. No. 300196/7/2021-ITA-I]

VIKAS SINGH, Director

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