

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

New Delhi, the 14th January, 2026

**S.O. 194(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, “West Bengal Building and Other Construction Workers Welfare Board” (PAN AAALW0061D), a Board constituted by the Government of West Bengal, in respect of the following specified income arising to the said Board, namely:-

- (a) Cess collected under the Building and Other Construction Workers Welfare Cess Act, 1996 (28 of 1996) and the rules thereunder;
- (b) registration fees and yearly subscription collected from construction workers registered with the Board as beneficiaries;
- (c) amount received in the form of grants-in-aid and loan from Government;
- (d) Interest income received from investment.

2. This notification shall be effective subject to the conditions that West Bengal Building & Other Construction Workers Welfare 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.

Failure to comply with these conditions may result in the initiation of penal actions under the provisions of the Income-tax Act, 1961 and withdrawal of the exemption granted u/s 10(46) of the Act.

3. This notification shall be deemed to have been applied for assessment years 2022-23, 2023-24, 2024-25, 2025-26, relevant to financial years 2021-22, 2022-23, 2023-24, 2024-25, and shall be applicable for assessment years 2026-27 relevant to financial years 2025-26.

[Notification No. 7 /2026/F. No.300196/24/2025-ITA-I]

HARDEV SINGH, Under Secy.

#### **Explanatory Memorandum**

It is certified that no person is being adversely affected by giving retrospective effect (from the year of filing of application before CBDT/Department) to this notification.