

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

**NOTIFICATION**

New Delhi, the 24th August, 2022

**S.O. 4001(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, the Andhra Pradesh Pollution Control Board (PAN AAAJA1610Q), a Board constituted by the State Government of Andhra Pradesh under the Water (Prevention and Control of Pollution) Act, 1974 (6 of 1974), in respect of the following specified income arising to that Board, namely:-

- (a) consent fee received under the Water (Prevention and Control of Pollution) Act, 1974 (6 of 1974) and Air (Prevention and Control of Pollution) Act, 1981 (14 of 1981);
- (b) analysis fees or air ambient quality survey fees or noise level survey fees;
- (c) reimbursement of the expense received from Central Pollution Control Board towards National Water Quality Monitoring Programme and National Air Quality Monitoring Programme like Schemes;

- (d) bio medical authorization fees;
- (e) cess reimbursement and cess appeal fees;
- (f) grants from State or Central Government;
- (g) fees received under the Right to Information Act, 2005 (22 of 2005);
- (h) sale of law books where no profit element is involved and the activity is not commercial in nature;
- (i) interest on loans and advances given to staff of the Board;
- (j) miscellaneous income like sale of old scrap items, tender fees; and
- (k) Interest earned on (a) to (j) above.

2. This notification shall be effective subject to the conditions that the Andhra 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 be deemed to have been applied for the financial years 2016-2017, 2017-2018, 2018-2019, 2019-2020 and 2020-2021 subject to the outcome of the Special Leave Petition filed by Central Board of Direct Taxes vide SLP(C) No. 014351/2022 in the Hon'ble Supreme Court of India against the Common order dated 26.07.2021 in W.P.4834/2020 and 15629/2020 by the High Court for the State of Telangana.

[Notification No. 103/2022/F. No. 300196/18/2017-ITA-I (PT.-1)]

SOURABH JAIN, Under Secy.

### **Explanatory Memorandum**

This notification is issued in compliance to the Hon'ble High Court for the State of Telangana's Common Order dated 26.07.2021 in W.P. No.4834/2020 and 15629/2020 in case of Telangana State Pollution Control Board and Andhra Pradesh Pollution Control Board vs. CBDT & ors. Special Leave Petition has been filed by SLP(C) No.014351/2022 in the Hon'ble Supreme Court of India against the above mentioned Order dated 26.07.2021 of the Hon'ble High Court of Telangana. It is certified that no person is being affected adversely by giving retrospective effect to this notification.