

**MINISTRY OF FINANCE**

**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 23rd August, 2023

**S.O. 3782(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, ‘Unique Identification Authority of India’(PAN AAAGU0182Q), a statutory Authority established under the provisions of the AADHAAR Act, 2016 by the Govt. of India, in respect of the following specified income arising to the said Authority, as follows:

- (a) Grants/Subsidies received from Central Government;
- (b) Fees/ Subscriptions including RTI Fee, Tender Fee, Sale of Scrap, PVC card, etc;
- (c) Authentication, Enrolment and Updation service charges received;
- (d) Term/Fixed Deposits; and
- (e) Interest earned on (a) to (d) above.

2. This notification shall be effective subject to the conditions that Unique Identification Authority of India -

- (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 assessment years 2019-2020 to 2023-2024 relevant for the financial years 2018-2019 to 2022-2023 respectively.

[Notification No. 68/2023/ F. No. 300196/37/2018-ITA-I]  
VIKAS SINGH, Director (ITA-I)

**Explanatory Memorandum**

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