

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 23rd August, 2023

S.O. 3783(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, ‘Swasthya Sathi Samiti’, Kolkata(PAN: AAQAS4322J), a body established by Government of West Bengal, in respect of the following specified income arising to that Body, namely:

- (a) Grant received from the Government of West Bengal; and
- (b) Interest income received from bank.

2. This notification shall be effective subject to the conditions that Swasthya Sathi Samiti, Kolkata,-

- (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 Year 2022-2023 relevant to financial year 2021-2022 and shall apply with respect to Assessment Years 2023-2024 to 2026-2027 relevant to the financial years 2022-2023 to 2025-2026 respectively.

[Notification No. 69/2023/ F. No. 300196/36/2021-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.