

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

NOTIFICATION

New Delhi, the 18th October, 2024

S.O. 4570(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 Pollution Control Board' (PAN AAALW0078N), a board constituted by the Government of West Bengal in respect of the following specified income arising to that body, namely:

- (a) consent fees or no objection certificate fees;
 - (b) analysis fees on air quality and water quality or noise level survey fees;
 - (c) authorisation fees;
 - (d) cess reimbursement and cess appeal fees;
 - (e) reimbursement of the expenses received from the Central Pollution Control Board towards National Air Monitoring Program, the Monitoring of Indian National Aquatic resources and like schemes;
 - (f) sale of books relating to environmental law, regulations, important judicial orders and environmental issues where no profit element is involved and the activity is not commercial in nature;
 - (g) interest on deposits;
 - (h) public hearing fees;
 - (i) vehicle emission monitoring test fees;
 - (j) fees received for processing by State Environmental Impact Assessment Authority;
 - (k) fees collected for training conducted by the Environmental Training Institute of the Board where no profit element is involved and the activity is not commercial in nature;
 - (l) fees received under the Right to Information Act, 2005 (22 of 2005) and appeal fees;
 - (m) interest on loans and advances given to staff of the Board;
 - (n) pollution cost or forfeiture of bank guarantee due to non-compliance; and
 - (o) miscellaneous income including sale of old or scrap items, tender fees and other matters relating thereto, where no profit element is involved.
2. This notification shall be effective subject to the conditions that West Bengal 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 assessment year 2015-16 relevant for the financial year 2014-15.

[Notification No. 117/2024/F. No. 300196/27/2022-ITA-I(Pt.1)]

VIKAS SINGH, Director (ITA-I)

Explanatory Memorandum

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