

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

NOTIFICATION

New Delhi, the 19th November, 2024

S.O. 4982(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, 'District Legal Service Authority' as specified in the Schedule to this notification, constituted by Government of Haryana for every District in the State of Haryana in exercise of powers conferred by sub-section (1) of section 9 of the Legal Services Authorities Act, 1987 (Central Act No. 39 of 1987), as a 'class of body' in respect of the following specified income arising to that body, namely:—

- (a) Grants received from the Punjab and Haryana High Court, Central Authority i.e. National Legal Services Authority and State Authority i.e. Haryana State Legal Services Authority for the purposes of the Legal Services Authorities Act, 1987;
- (b) Grants or donation received from the Central Government or the State Government of Haryana for the purpose of the Legal Services Authorities Act, 1987;
- (c) Amount received under the order of the Court;
- (d) Fee received as recruitment application fee; and
- (e) Interest earned on bank deposits.

2. This notification shall be effective subject to the conditions that each of the District Legal Service Authority-

- (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 applicable for assessment years 2024-2025, 2025-2026, 2026-2027, 2027-2028 and 2028-2029 relevant for financial years 2023-2024, 2024-2025, 2025-2026, 2026-2027 and 2027-2028 respectively.

SCHEDULE

S. No. (1)	Name of Authority (2)	PAN (3)
1	District Legal Service Authority, Hisar	AABAD3836H
2	District Legal Service Authority, Bhiwani	AAAGD0034Q
3	District Legal Service Authority, Kurukshetra	AAALD1049C
4	District Legal Service Authority, Palwal	AAAJC0822A

[Notification No. 119 /2024/F. No. 300196/64/2018-ITA-I (Pt.1)]

ASHWANI KUMAR, Under Secy.