

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

New Delhi, the 12th August, 2024

**S.O. 3253(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 Transport Workers’ Social Security Scheme’ (PAN AAALW0133G), a body established by the Government of West Bengal in respect of the following specified income arising to that body, namely:

- (a) Amount received in the form of Government grants;
- (b) Amount received as cess under the West Bengal Motor Transport Workers’ Welfare Cess Act, 2010 (West Bengal Act V of 2010) and rules framed thereunder;
- (c) Amount received as registration fees paid by the registered beneficiaries; and
- (d) Interest earned on bank deposits.

2. This notification shall be effective subject to the conditions that West Bengal Transport Workers’ Social Security Scheme -

- (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 2021-2022, 2022-2023 and 2023-2024 relevant for the financial years 2020-2021, 2021-2022 and 2022-2023 and shall be applicable for assessment years 2024-2025 and 2025-2026 relevant for the financial years 2023-2024 and 2024-2025 respectively.

[Notification No. 99/2024/F. No. 300196/19/2019-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.