

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 27th October, 2017

S.O.3442E).— 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, Madhya Pradesh Pollution Control Board, a Board constituted by Government of Madhya Pradesh, in respect of the following specified income arising to that Board, namely:-

- (a) consent fee or no objection certificate fees under the Water and Air Act;
- (b) renewal of consent issued fees;
- (c) analysis fees on air quality and water quality or noise level survey fees;
- (d) authorization fees;
- (e) cess re-imburement and cess appeal fees;
- (f) 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;

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- (g) 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 nature;
- (h) interest on deposits;
- (i) public hearing fees;
- (j) vehicle emission monitoring test fees;
- (k) fees received for processing by State Environmental Impact Assessment Authority;
- (l) 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;
- (m) fees received under the Right to Information Act, 2005 (22 of 2005) and appeal fees;
- (n) pollution cost or forfeiture or bank guarantee due to non-compliance; and
- (o) income from sale of old or scrap items, tender fees.
2. This notification shall be effective subject to the conditions that Madhya Pradesh 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) section 139 of the Income-tax Act, 1961.
3. This notification shall be deemed to have been applied for the Financial Year 2016-2017 and shall apply with respect to the Financial Years 2017-2018, 2018-2019, 2019-2020 and 2020-2021.

[Notification No. 89 /2017, F. No. 300196/30/2017-ITA-I]

DEEPSHIKHA SHARMA, Director

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