

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

NOTIFICATION

New Delhi, the 18th July, 2025

S.O. 3289(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, 'Andhra Pradesh Pollution Control Board' (PAN: AAAJA1610Q), a Board established by the State Government of Andhra Pradesh under the Water (Prevention and Control of Pollution) Act, 1974 (6 of 1974), in respect of the following specified income arising to the said Board, namely:

- (a) Consent fees received under the Water (Prevention & Control of Pollution) Act, 1974 (6 of 1974) and Air (Prevention & Control of Pollution) Act, 1981 (14 of 1981);
- (b) Analysis fees or air ambient quality survey fees or noise level survey fees;
- (c) Reimbursement of the expense received from Central Pollution Control Board towards National Water Quality Monitoring Programme and National Air Quality Monitoring Programme like schemes;
- (d) Bio medical authorization fees;
- (e) Cess reimbursement and cess appeal fees;
- (f) Grants received from State or Central Governments;
- (g) Fees received under the Right to Information Act, 2005 (22 of 2005);
- (h) Sale of law books where no profit element is involved and the activity is not commercial in nature;
- (i) Interest on loans and advances given to staff of the Board;
- (j) Miscellaneous income like sale of old scrap items, tenders fees etc.;
- (k) Interest earned arising out of the above.

2. This notification shall be effective subject to the conditions that Andhra 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) of section 139 of the Income-tax Act, 1961.

3. This notification shall be deemed to have been applied for assessment years 2022-2023, 2023-2024, 2024-2025, 2025-2026, relevant to financial years 2021-2022, 2022-2023, 2023-2024, 2024-2025, and shall be applicable for assessment years 2026-2027 relevant to financial years 2025-2026.

[Notification No. 119 /2025/F. No. 300196/18/2017-ITA-I/Part-II]

MEENAKSHI SINGH, Dy. Secy.

Explanatory Memorandum

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