

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

New Delhi, the 1st August, 2025

S.O. 3557(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, “Haryana State Pollution Control Board”, (PAN: AAAJH0446F), a Board constituted by the State Government of Haryana under the Water (Prevention and Control of Pollution) Act, 1974, in respect of the following specified income arising to that Board, namely:-

- (a) Grants from State or Central Governments;
- (b) Consent fee received under the Water (Prevention & Control of Pollution) Act, 1974 and Air (Prevention & Control of Pollution) Act, 1981;
- (c) Analysis fees or air ambient quality survey fees;
- (d) Authorization fees;
- (e) Cess reimbursement and cess appeal fees;
- (f) Fees received under RTI Act, 2005;
- (g) Interest on loan and advances given to staff of board;
- (h) Misc. Income such as sale of old or scrap items, terms, tender fees, forfeiture of security and other matters relating thereto;
- (i) Testing fees;
- (j) NOC fees;
- (k) Public hearing fees;
- (l) Recognition fees;
- (m) Interest on fixed deposit.

2. This notification shall be effective subject to the conditions that Haryana State Pollution Control Board-

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income 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 apply for the Financial Year 2024-25 and shall apply with respect to the Financial Years 2025-26, 2026-27, 2027-28 and 2028-29.

[Notification No. 127 /2025/F. No. 300196/8/2025-ITA-I]

MEENAKSHI SINGH, Dy. Secy.

Explanatory Memorandum

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