

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 6th March, 2025

S.O. 1099(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, ‘The Delhi Building and Other Construction Workers Welfare Board’ (PAN: AAAJT1846R), a Board established by Government of National Capital Territory of Delhi, in respect of the following specified income arising to that Board, namely:—

- (a) Cess received;
- (b) Registration & Renewal fee received/collected from the Building and other Construction Workers; and
- (c) Interest on bank deposits.

2. This notification shall be effective subject to the conditions that The Delhi Building and Other Construction Workers Welfare 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 the assessment years 2012-13, 2013-14 and 2014-15 relevant to the financial years 2011-12, 2012-13 and 2013-14.

[Notification No. 18 /2025 F. No. 196/46/2012-ITA-I]
ASHWANI KUMAR, Under Secy.