

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

**NOTIFICATION**

New Delhi, the 26th March, 2024

**S.O. 1545(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, ‘National Mission for Clean Ganga’, New Delhi (PAN AABAN3769K), an Authority constituted under the River Ganga (Rejuvenation, Protection and Management) Authority Order, 2016, in respect of the following specified income arising to that Authority, namely:

- (a) Grants-in-Aid received from Government of India; and
- (b) Interest earned on bank deposits.

2. This notification shall be effective subject to the conditions that National Mission for Clean Ganga, New Delhi –

- (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 respectively.

[Notification No. 36/2024 F. No. 300196/21/2017-ITA-I]

VIKAS SINGH, Director (ITA-I)

**Explanatory Memorandum**

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