

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

NOTIFICATION

New Delhi, the 23rd January, 2024

S.O. 328(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, ‘State Legal Service Authority Union Territory Chandigarh’ (PAN: AAAGS1716A), an Authority constituted by the Administrator, Union Territory, Chandigarh under the Legal Services Authority Act, 1987 (Central Act 39 of 1987), in respect of the following specified income arising to the said Authority, as follows:

- (a) Grants received from the Punjab and Haryana High Court, Central Authority i.e. National Legal Services Authority constituted under Legal Services Authorities Act, 1987;
- (b) Grants or donation received from the Central Government or the State Government of Punjab/Haryana for the purpose of the Legal Services Authorities Act, 1987;
- (c) Amount received under the order of the court;
- (d) Fees received as recruitment application fee; and
- (e) Interest earned on bank deposits.

2. This notification shall be effective subject to the conditions that State Legal Service Authority Union Territory Chandigarh –

- (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. 15/2024 F. No. 196/18/2020-ITA-I(Part-1)]

VIKAS SINGH, Director (ITA-I)

Explanatory Memorandum

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