

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

New Delhi, the 24th November, 2023

**S.O. 5045(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, ‘Maharashtra Council of Homoeopathy’ (PAN AAATM8895K), a Body established under clause No 14 of the Maharashtra Homoeopathy Practitioners’ Act, 1960 by the Government of Maharashtra, in respect of the following specified income arising to the said Authority, as follows:

- (a) Fees received from members/doctors;
  - (b) Fees received from professional seminars/conferences; and
  - (c) Interest earned on bank deposits.
2. This notification shall be effective subject to the conditions that Maharashtra Council of Homoeopathy-
- (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 year 2023-2024 relevant for the financial year 2022-2023.

[Notification No.101/2023/F. No. 300196/34/2022-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.