

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

NOTIFICATION

New Delhi, the 10th September, 2021

S.O. 3659(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, 'District Mineral Foundation Trust' as specified in the schedule to this notification, constituted by Government in exercise of powers conferred under section 9(B) of the Mines and Minerals (Development and Regulation) Amendment Act, 2015 (10 of 2015) as a 'class of Authority', in respect of the following specified income arising to that Authority, namely :-

- (a) Contribution by lease Holder to DMF as per the Mines and Minerals (Contribution to District Mineral Foundation) Rules, 2015;
- (b) Interest received from lease holders for late payment;
- (c) Any Penalty charged to lease holder;
- (d) Income from Interest on fund available under DMF;
- (e) Interest received on Saving Bank Accounts; and
- (f) Interest received on Excess Fund invested in Term Deposit.

2. This notification shall be effective subject to the conditions that each of the District Mineral Foundation Trust-

- (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.
- (d) shall file the Audit report along with the Return, duly verified by the accountant as provided in explanation to section 288(2) of the Income-tax Act, 1961 along with a certificate from the chartered accountant that the above conditions are satisfied.

3. This notification shall be deemed to have been applied for the financial years 2017-2018, 2018-2019, 2019-2020, 2020-2021 and shall apply with respect to the financial year 2021-2022 in respect of Trusts mentioned in column (2) of the below mentioned schedule.

SCHEDULE

S.No. (1)	Name of DMF Trust (2)	State (3)	PAN (4)
1.	District Mineral Foundation Trust, Balasore	Odisha	AAAGD2762F
2.	District Mineral Foundation Trust, Bhadrak	Odisha	AAAGD2771A
3.	District Mineral Foundation Trust, Boudh	Odisha	AADTD5623R
4.	District Mineral Foundation Trust, Malkangiri	Odisha	AADTD5248G
5.	District Mineral Foundation Trust, Sambalpur	Odisha	AADTD5287H
6.	District Mineral Foundation Trust, Dhenkanal	Odisha	AADTD5665R
7.	District Mineral Foundation Trust, Gajapati	Odisha	AADTG6485G
8.	District Mineral Foundation Trust, Ganjam	Odisha	AADTD5746R
9.	District Mineral Foundation Trust, Kendrapara	Odisha	AAETK2528F
10.	District Mineral Foundation Trust, Mayurbhanj	Odisha	AAGTM8219H
11.	District Mineral Foundation Trust, Nawrangpur	Odisha	AADTD5586F
12.	District Mineral Foundation Trust, Nayagarh	Odisha	AADTN4597N
13.	District Mineral Foundation Trust, Rayagada	Odisha	AADTD5522D

14.	District Mineral Foundation Trust, Subarnapur	Odisha	ABATS0135K
15.	District Mineral Foundation, Cuttack	Odisha	AADTD5638G
16.	District Mineral Foundation Trust, (DMFT), Jagatsinghpur	Odisha	AADTJ7098N
17.	District Mineral Foundation, Kandhamal	Odisha	AADTD6158R
18.	District Mineral Foundation Trust, Khurda	Odisha	AAETK3056A
19.	District Mineral Foundation Trust, Nuapada	Odisha	AADTD6189J
20.	District Mineral Foundation Trust, Puri	Odisha	AADTD6294Q
21.	District Mineral Foundation, Deogarh	Odisha	AADTD6705A
22.	District Mineral Foundation Trust, Kalahandi	Odisha	AADTD7226N
23.	Srikakulam District Mineral Foundation Trust	Andhra Pradesh	AAZTS8399D
24.	District Mineral Foundation Trust, Visakhapatnam	Andhra Pradesh	AADTD5567A
25.	District Mineral Foundation Trust, East Godavari	Andhra Pradesh	AADTD5558P
26.	Guntur District Mineral Foundation Trust	Andhra Pradesh	AADTG6152G
27.	Prakasam District Mineral Foundation Trust	Andhra Pradesh	AAETP4057C
28.	SPSR Nellore District Mineral Foundation Trust	Andhra Pradesh	AAZTS8057N
29.	District Mineral Foundation Trust, Chittoor	Andhra Pradesh	AADTD5554B
30.	YSR District Mineral Foundation Trust	Andhra Pradesh	AAATY7710R
31.	District Mineral Foundation Trust, West Godavari	Andhra Pradesh	AAAGD2769Q
32.	District Mineral Foundation Trust, Ananthapuram	Andhra Pradesh	AADTD5501E
33.	Vizianagaram District Mineral Foundation Trust	Andhra Pradesh	AADTV3321J
34.	District Mineral Foundation Trust Krishna	Andhra Pradesh	AADTD5632N
35.	Kurnool District Mineral Foundation Trust	Andhra Pradesh	AAETK2399E
36.	District Mineral Fund, Gariyabandh	Chhattisgarh	AAATD1574F
37.	Dhamtari District Mineral Foundation Trust Fund	Chhattisgarh	AADTD5636J
38.	Jila Khanij Sansthan Nyas Mahasamund	Chhattisgarh	AADTJ6253F
39.	DMF Rajandgaon	Chhattisgarh	AAETR0654B
40.	District Mineral Foundation Trust Bemetara	Chhattisgarh	AADTD5628E
41.	District Mineral Foundation Trust, Kanker	Chhattisgarh	AAGAJ4747A
42.	District Mineral Foundation Trust, Bijapur	Chhattisgarh	AAFAD8069E
43.	Korba District Mineral Foundation Trust	Chhattisgarh	AAETK2370B
44.	Jashpur District Mineral Foundation Trust	Chhattisgarh	AADTD6273B
45.	District Mineral Foundation- Patan	Gujarat	AADTD6482C
46.	District Mineral Foundation Trust, Godda	Jharkhand	AADTD5510H
47.	District Mineral Foundation Trust, Pakur	Jharkhand	AADTD5529J
48.	Ramgarh Zila Khanij Foundation Trust	Jharkhand	AAETR0701P
49.	District Mineral Foundation Trust, Chatra	Jharkhand	AADTD5799A
50.	Deoghar Zila Khanij Foundation Trust	Jharkhand	AAAGD2838Q
51.	District Mineral Foundation Trust, Ranchi	Jharkhand	AADTD5593Q
52.	District Mineral Foundation Trust, Latehar	Jharkhand	AABTL9769J
53.	District Mineral Foundation Trust, Giridih	Jharkhand	AADTD5763A
54.	District Mineral Foundation Trust, Khunti	Jharkhand	AADTD5545J
55.	District Mineral Foundation Trust, Simdega	Jharkhand	AAZTS9605C

56.	District Mineral Foundation Trust, Jamtara	Jharkhand	AAATD5888L
57.	District Mineral Foundation Trust, Sahibganj	Jharkhand	AAATD5835H
58.	District Mineral Foundation Trust, Billari	Karnataka	AAETB0767D
59.	District Mineral Foundation Trust, Mandya	Karnataka	AAAGD2786F
60.	District Mineral Foundation Trust, Bidar	Karnataka	AAETB0739K
61.	District Mineral Foundation Trust, Chamarajanagar	Karnataka	AACTC6993N
62.	O/o the Senior Geologist, Dept. of Mines and Geology, Gadag	Karnataka	AAATG6141P
63.	District Mineral Foundation Trust, Haveri	Karnataka	AACTH2495J
64.	District Mineral Foundation Trust, Udupi	Karnataka	AAABAU8026E
65.	District Mineral Foundation Trust, Uttar Kannada	Karnataka	AAATU0406D
66.	District Mineral Foundation Trust, Hassan	Karnataka	AAATD5835H
67.	District Mineral Foundation Trust, Mysuru	Karnataka	AAATM8545C
68.	District Mineral Foundation Trust, Bijapur	Karnataka	AAATD5808N
69.	District Mineral Foundation Trust, Kolar	Karnataka	AAAGK1131K
70.	District Mineral Foundation Trust, Damoh	Madhya Pradesh	AAALD3040P
71.	DMF Singrauli	Madhya Pradesh	AAATD5609B
72.	DMF Balaghat	Madhya Pradesh	AAAGD2836A
73.	DMF, Chhindwara	Madhya Pradesh	AAAGD2844N
74.	DMF, Rewa	Madhya Pradesh	AAATD5846L
75.	Satna Jila Khanij Pratishthan	Madhya Pradesh	AAAGS7367F
76.	DMF, Shahdol	Madhya Pradesh	AAAGS7108C
77.	Jila Khanij Pratishthan, Narsinghpur	Madhya Pradesh	AAATJ6429R
78.	Anuppur District Mineral Establishment	Madhya Pradesh	AAHTA9656M
79.	DMF CEO Zila Panchayat	Madhya Pradesh	AAAGD2818L
80.	DMF Chhatarpur	Madhya Pradesh	AAATD5639H
81.	DMF Dhar	Madhya Pradesh	AAAGD2819M
82.	Sidhi Jila Khanij Pratishthan	Madhya Pradesh	AAAGS7606H
83.	District Mineral Foundation, Mumbai (Sub)	Maharashtra	AAATD5513E
84.	Jalgaon Jilha Khanij Pratishthan	Maharashtra	AAATJ6217D
85.	Zilla Khanij Pratishthan, Solapur	Maharashtra	AAATZ2473L
86.	District Mineral Foundation, Parbhani	Maharashtra	AAATD5495R
87.	Zila Khanij Pratishthan, Osmanabad	Maharashtra	AAATZ2478B
88.	District Mineral Foundation, Amravati	Maharashtra	AAATD5543Q
89.	District Mineral Foundation, Wardha	Maharashtra	AAATD5497P
90.	District Mineral Foundation Trust, Palghar	Maharashtra	AAATD5796R
91.	District Mineral Foundation Trust, Raigad	Maharashtra	AAAGD2783A
92.	District Mineral Foundation Trust, Sindhudurg	Maharashtra	AAAGS7175M
93.	District Mineral Foundation Trust, Dhule	Maharashtra	AAATD5874E
94.	District Mineral Foundation Trust, Ahmadnagar	Maharashtra	AAATD5748B
95.	District Mineral Foundation Trust, Pune	Maharashtra	AAATZ2552J
96.	District Mineral Foundation Trust, Kolhapur	Maharashtra	AAATD5767E
97.	District Mineral Foundation Trust, Aurangabad	Maharashtra	AAATZ2546E

98.	District Mineral Foundation Trust, Washim	Maharashtra	AAAGD2796M
99.	District Mineral Foundation Trust, Yavatmal	Maharashtra	AAAGD2766B
100.	District Mineral Foundation Trust, Chandrapur	Maharashtra	AAATZ2482K
101.	District Mineral Foundation Trust, Hingoli	Maharashtra	AAAGD2781C
102.	District Mineral Foundation Trust, Jalna	Maharashtra	AAAGD2776H
103.	Jhunjhunu DMFT	Rajasthan	AADTJ6242N
104.	Dausa DMFT	Rajasthan	AAAGD2805F
105.	Sirohi DMFT	Rajasthan	AAZTS8691L
106.	Jalore DMFT	Rajasthan	AAAGD2765C
107.	Sriganganagar DMFT	Rajasthan	AAAGG5500L
108.	Churu DMFT	Rajasthan	AADTD5485B
109.	Bundi DMFT	Rajasthan	AADTD5468J
110.	Jhalawar DMFT	Rajasthan	AADTD5473F
111.	Baran DMFT	Rajasthan	AADTD5472E
112.	Udaipur DMFT	Rajasthan	AABTU0416B
113.	Banswara DMFT	Rajasthan	AADTD5463D
114.	Dungarpur DMFT	Rajasthan	AAAGD2802C
115.	Pratapgarh DMFT	Rajasthan	AAETP4282H
116.	Ajmer DMFT	Rajasthan	AAHTA9269J
117.	Hanumangarh DMFT	Rajasthan	AAAGH0936H
118.	Jaipur DMFT	Rajasthan	AADTD5484A
119.	Sikar DMFT	Rajasthan	AAZTS8632H
120.	Tonk DMFT	Rajasthan	AADTT8643F
121.	Barmer DMFT	Rajasthan	AAAGB1070L
122.	Kota DMFT	Rajasthan	AAETK3179J
123.	Bhilwara DMFT	Rajasthan	AAETB1366Q
124.	Chittorgarh DMFT	Rajasthan	AACTC7245H
125.	Dholpur DMFT	Rajasthan	AAALD3180A
126.	Rajsamand DMFT	Rajasthan	AAETR1278D
127.	District Mineral Foundation Trust, Vellore	Tamil Nadu	AADTV2703N
128.	Kancheepuram District Mineral Foundation Trust	Tamil Nadu	AAETK2413R
129.	District Mineral Foundation Trust, Thiruvannamalai	Tamil Nadu	AADTT8173C
130.	Assistant Director, Dept. of Geology and Mining, Collector Office, Sivaganga	Tamil Nadu	AAZTS8212P
131.	District Mineral Foundation Trust, Hyderabad	Telangana	AADTD5496N
132.	District Mineral Foundation Trust, Nagarkurnool	Telangana	AAAGD2767A
133.	District Mineral Foundation Trust, Mulugu	Telangana	AAAGD2822G
134.	District Mineral Foundation Trust, Mahabubnagar	Telangana	AADTD6334R
135.	Department of Mines & Geology, Hyderabad District	Telangana	AAAGD2228Q
136.	Zila Khanij Foundation Nyash Haridwar	Uttarakhand	AAATZ2519B
137.	District Mineral Foundation Trust Tehri	Uttarakhand	AADTD5574F
138.	District Mineral Foundation Trust, Uttarkashi	Uttarakhand	AADTD5573C
139.	Zila Khanij Foundaton Nyash Chamoli	Uttarakhand	AAATZ2510J

140.	Zila Khanij Foundation Nyash Rudrayaprag	Uttarakhand	AAATZ2509D
141.	District Mineral Foundation Turst (DMFT) Nainital	Uttarakhand	AADTD5650J
142.	District Mineral Foundation Trust (DMFT) Udham Singh Nagar	Uttarakhand	AAFAD9084K
143.	Zila Khanij Foundation Nyash Champawat	Uttarakhand	AABTU0448F
144.	Zila Khanij Foundation Nyash Pithoragarh	Uttarakhand	AABTU0449E
145.	District Mineral Foundation Trust Saharanpur	Uttar Pradesh	AADTD6422A
146.	Zila Khanij Foundation Nyas Kheri	Uttar Pradesh	AAAGJ0491D
147.	Jila Khanij Foundation Nyas Sitapur	Uttar Pradesh	AAAGJ0495H
148.	Jila Khanij Foundation Nyas Shamli	Uttar Pradesh	AAAGJ0498L
149.	Jila Khanij Foundation Nyas Moradabad	Uttar Pradesh	AAAGZ2914H
150.	Jila Khanij Foundation Nyas Ghazipur	Uttar Pradesh	AAAGZ2913A
151.	Jalaun District Mineral Foundation Trust	Uttar Pradesh	AADTJ7285K
152.	Kannauj Khanij Foundation Trust	Uttar Pradesh	AAAGK0499L
153.	District Mineral Foundation Trust Balrampur	Uttar Pradesh	AADTD6269K
154.	Zila Khanij Foundation Nyas Gonda	Uttar Pradesh	AAATZ2533R
155.	District Mineral Foundation Trust Faizabad	Uttar Pradesh	AADTD6268J
156.	District Mineral Foundation Trust Basti	Uttar Pradesh	AADTD6267H
157.	Zila Khanij Foundation Nyas Azamgarh	Uttar Pradesh	AAAAS3496L
158.	Zila Khanij Foundation Nyas Bareilly	Uttar Pradesh	AADTJ7042G
159.	Zila Khanij Foundation Nyas Fatehpur	Uttar Pradesh	AADTJ7071K
160.	District Mineral Foundation Trust Auraiya	Uttar Pradesh	AADTD6335Q
161.	District Mineral Fund Mathura	Uttar Pradesh	AADTD6330M
162.	Ghaziabad District Mineral Foundation Trust	Uttar Pradesh	AADTG6974A
163.	Zila Khanij Foundation Nidhi Mainpuri	Uttar Pradesh	AADTJ7164K
164.	Zila Khanij Foundation Nyas Firozabad	Uttar Pradesh	AAATZ2541D
165.	Paschim Bardhaman District Mineral Foundation	West Bengal	AADTP8830C

[Notification No. 103/2021 F. No.300196/36/2017-ITA-I]

SOURABH JAIN, Under Secy.

Explanatory Memorandum

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