

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

New Delhi, the 5th September, 2022

**S.O. 4154(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, ‘Central Registry of Securitisation Asset Reconstruction and Security Interest of India’ (PAN AAEC5770G), a body set up under the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest (SARFAESI) Act, 2002 (No.54 of 2002) in respect of the following specified income arising to that body, namely:-

- (a) fee income from Security Interest transaction;
- (b) fee income from transactions on Central KYC (CKYC) Records Registry;
- (c) RTI application fee; and
- (d) interest income earned on fixed deposits and on (a) to (c) above.

2. This notification shall be effective subject to the conditions that Central Registry of Securitisation Asset Reconstruction and Security Interest of India, -

- (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 financial years 2018-2019, 2019-2020, 2020-2021 and 2021-2022 and shall be applicable with respect to the financial year 2022-2023.

[Notification No. 107/2022/F. No. 300196/25/2018-ITA-I]

SOURABH JAIN, Under Secy.

**Explanatory Memorandum**

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