

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

New Delhi, the 29th October, 2021

**S.O. 4525(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, ‘Gujarat State Aids Control Society’ (PAN AAATG3628A), a Society constituted by the State Government of Gujarat, in respect of the following specified income arising to that Society, namely:-

- (a) Grant received from NACO; and
  - (b) Interest income on (a) above.
2. This notification shall be effective subject to the conditions that Gujarat State AIDS Control Society,-
- (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 period from 01-06-2020 to 31-03-2021 in the financial year 2020-2021 and shall apply for the financial years 2021-2022, 2022-2023, 2023-2024 and 2024-2025.

[Notification No. 127/2021/F. No. 300196/10/2021-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.