

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

**NOTIFICATION**

New Delhi, the 10th April, 2023

**S.O. 1690(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 Board of Secondary Education’, Delhi (PAN AAAAC8859Q), a Board constituted by the Central Government, in respect of the following specified income arising to that Board, namely:

- (a) Examination Fees;
- (b) Affiliation Fees;
- (c) Sale of Text Books & Publications;
- (d) Registration fees, Sports fees, Training fees and Other Academic receipts;
- (e) Receipts from CBSE Projects/Programmes;
- (f) Interest on income tax refunds; and
- (g) Interest earned on (a) to (f) above.

2. This notification shall be effective subject to Central Board of Secondary Education, Delhi:-

- (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 year 2020-2021 (for period from 01-06-2020 to 31-03-2021) and for the financial year 2021-2022 to financial year 2022-2023 and shall be applicable with respect to the financial years 2023-2024 and 2024-2025.

[Notification No. 20/2023 F.No.196/19/2014-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.