

- ग. आयकर अधिनियम, 1961 की धारा 139 की उपधारा (4ग) के खंड (छ) के प्रावधानों के अनुसार आय की विवरणी दायर करेगा; तथा
- घ. सनदी लेखाकार से इस प्रमाणपत्र के साथ कि उपरोक्त शर्तें संतोषजनक हैं, सहित आयकर अधिनियम, 1961 की धारा 288(2) के स्पष्टीकरण में यथा प्रदान की गई लेखाकार द्वारा विधिवत सत्यापित की गई लेखा परीक्षा रिपोर्ट दायर करेगा।
3. यह अधिसूचना कर निर्धारण वर्ष 2020-2021, 2021-2022, 2022-2023, 2023-2024 तथा 2024-2025 के संबंध में लागू होगी।

[अधिसूचना सं. 46/2020/फा. सं. 300196/07/2020-आईटीए-1]

प्रज्ञा पारमिता, निदेशक (आईटीए-1)

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

**NOTIFICATION**

New Delhi, the 13th July, 2020

**S.O. 2326(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, 'National Aviation Security Fee Trust' (PAN AADTN2508F), a trust established by the Central Government, in respect of the following specified income arising to that trust, namely:-

- (a) Grant or subsidy or any receipt in the nature of grant as approved by/under directions of Ministry of Civil Aviation, Government of India;
  - (b) Aviation Security Fee collected at the prevailing rates as per orders of Ministry of Civil Aviation, Government of India;
  - (c) Amount transferred from escrow accounts for deposits of the passenger service fee (security component) maintained by airport operators with the scheduled banks for Ministry of Civil Aviation, Government of India as beneficiary; and
  - (d) Interest/Dividend earned on investment of amount collected if it is utilized to meet expenditure to realize objectives of the trust.
2. This notification shall be effective subject to the conditions that National Aviation Security Fee 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 apply with respect to the assessment years 2020-2021, 2021-2022, 2022-2023, 2023-2024 and 2024-2025.

[Notification No. 46 /2020/F. No. 300196/07/2020-ITA-1]

PRAJNA PARAMITA, Director, (ITA-1)