

- (च) अन्य राज्य सरकार विभागों/सार्वजनिक क्षेत्र के उपक्रमों/सांविधिक बोर्ड के लिए आनॅलाइन जांच करने हेतु राजस्व साझेदारी;
- (छ) कोई अन्य आय जो सोसायटी के लक्ष्यों को पूरा करने/उससे संगत भविष्य में उत्पन्न हो सकती है; और
- (ज) उपर्युक्त (क) से (छ) पर अर्जित ब्याज।
2. यह अधिसूचना इन शर्तों के अध्यधीन प्रभावी होगी कि तमिलनाडु ई-गवर्नेंस एजेंसी, चेन्नई-
- (क) किसी भी व्यावसायिक गतिविधि में शामिल नहीं होगा;
- (ख) विनिर्दिष्ट आय के संबंध में क्रियाकलाप और विशेष आय की प्रकृति, वित्तीय वर्षों के दौरान अपरिवर्तित रहेगी;
- (ग) आयकर अधिनियम, 1961 की धारा 139 की उपधारा – 4(ग) के खंड (छ) के प्रावधान के अनुसार आय की विवरणी दायर करेगा; और
- (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 निर्धारण वर्ष 2019-20 के लिए लागू समझी जाएगी और निर्धारण वर्ष 2020-21, 2021-22, 2022-23 तथा 2023-24 के लिए लागू होगी।

[अधिसूचना सं. 50/2020/फा. सं. 300196/74/2018-आईटीए-1]

गुलज़ार अहमद वाणी, अवर सचिव

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 21st July, 2020

S.O. 2403(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, 'Tamil Nadu e-Governance Agency', an agency formed by the State Government of Tamil Nadu, in respect of the following specified income arising to that Authority, namely:-

- (a) Amount received in the form of recurring contributions/Grants-in-aid from Governments including Government of Tamil Nadu and specified authorities, if any, towards current operational expenditure;
- (b) Service charges received through Common Service Centre's for offering online services to citizens;
- (c) Service charges for the software development projects and IT consultancies rendered for Other State Government Departments/Public Sector Undertakings/Statutory Boards and interest earned on sources of funds received in advance, pending disbursements, from time to time towards various projects sponsored;
- (d) Dividend received from CSC e-Governance Services India Limited (CSC-SPV);
- (e) Admin cost on PEC grants released by UIDAI to enrolment Agencies through Tamil Nadu e-Governance Agency which is functioning as enrolment Registrar;
- (f) Revenue sharing on conducting online examination for other State Government Departments/Public Sector Undertakings/Statutory Boards;

- (g) Any other income that may arise in future incidental to/furtherance of the objects of the society; and
- (h) Interest earned on (a) to (g) above.
2. This notification shall be effective subject to the conditions that Tamil Nadu e-Governance Agency, Chennai Authority,-
- (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 assessment year 2019-2020 and shall apply with respect to the assessment years 2020-2021, 2021-2022, 2022-2023 and 2023-2024.

[Notification No. 50/2020/F. No. 300196/74/2018-ITA-I]

GULZAR AHMAD WANI, Under Secy.