

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

New Delhi, the 10th September, 2020

**S.O. 3088(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, 'District Mineral Foundation Trust' as specified in the schedule to this notification, constituted by Government in exercise of powers conferred under section 9(B) of the Mines and Minerals (Development and Regulation) Amendment Act, 2015 (10 of 2015) as a 'class of Authority', in respect of the following specified income arising to that Authority, namely :-

- (a) Contribution by lease Holder to DMF as per the Mines and Minerals (Contribution to District Mineral Foundation) Rules, 2015;
- (b) Interest received from lease holders for late payment;
- (c) Any Penalty charged to lease holder;
- (d) Income from Interest on fund available under DMF;
- (e) Interest received on Saving Bank Accounts; and
- (f) Interest received on Excess Fund invested in Term Deposit.

2. This notification shall be effective subject to the conditions that each of the District Mineral Foundation 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 be deemed to have been applied for the assessment year 2018-2019 and 2019-2020 and shall apply with respect to the assessment years 2020-2021, 2021-2022 and 2022-2023 in respect of Trusts mentioned in column (2) of the below mentioned schedule.

**SCHEDULE**

S.No. (1)	Name of DMF Trust (2)	State (3)	PAN (4)
1.	Thiruvananthapuram DMF Trust	Kerala	AADTT6908R
2.	Kollam DMF Trust	Kerala	AAETK0275D
3.	Pathanamthitta DMF Trust	Kerala	AAETP2630F
4.	Alappuzha DMF Trust	Kerala	AAHTA3454R
5.	Kottayam DMF Trust	Kerala	AAETK0791N
6.	Idukki DMF Trust	Kerala	AABTI7182J
7.	Ernakulam DMF Trust	Kerala	AABTE0066H
8.	Thirissur DMF Trust	Kerala	AADTT5950D
9.	Palakkad DMF Trust	Kerala	AAETP1053E
10.	Malappuram DMF Trust	Kerala	AAGTM2917C
11.	Wayanad DMF Trust	Kerala	AAATW5648L
12.	Kozhikode DMF Trust	Kerala	AADTK9219Q
13.	Kannur DMF Trust	Kerala	AADTK8977D
14.	Kasargod DMF Trust	Kerala	AADTK9569P

15.	District Mineral Foundation – Ahmedabad	Gujarat	AACTD7233J
16.	District Mineral Foundation – Amreli	Gujarat	AADTD0695F
17.	District Mineral Foundation – Anand	Gujarat	AACTD6849C
18.	District Mineral Foundation – Aravali	Gujarat	AADTD0940R
19.	District Mineral Foundation – Banaskantha	Gujarat	AAEAD4162H
20.	District Mineral Foundation – Bharuch	Gujarat	AACTD6719P
21.	District Mineral Foundation – Bhavnagar	Gujarat	AACTD7183P
22.	District Mineral Foundation – Botad	Gujarat	AACTD7181R
23.	District Mineral Foundation – Chhotaudepur	Gujarat	AACTD6718N
24.	District Mineral Foundation – Dahod	Gujarat	AADTD0364R
25.	District Mineral Foundation – Devbhumi (Dwarka)	Gujarat	AADTD1475H
26.	District Mineral Foundation – Gandhinagar	Gujarat	AACTD9523H
27.	District Mineral Foundation – Girsomnath	Gujarat	AACTD8000B
28.	District Mineral Foundation – Jamnagar	Gujarat	AADTD0696G
29.	District Mineral Foundation – Junagadh	Gujarat	AACTD9473A
30.	District Mineral Foundation – Kachchh	Gujarat	AACTD8743M
31.	District Mineral Foundation – Kheda	Gujarat	AACTD6850D
32.	District Mineral Foundation – Mahesana	Gujarat	AADTD0366P
33.	District Mineral Foundation – Mahisagar	Gujarat	AACTD9229Q
34.	District Mineral Foundation – Morbi	Gujarat	AACTD8422F
35.	District Mineral Foundation – Narmada	Gujarat	AACTD6717D
36.	District Mineral Foundation – Navsari	Gujarat	AADTD0694E
37.	District Mineral Foundation – Panchmahal	Gujarat	AACTD8414F
38.	District Mineral Foundation – Porbandar	Gujarat	AACTD8483G
39.	District Mineral Foundation – Rajkot	Gujarat	AACTD8989K
40.	District Mineral Foundation – Sabarkantha	Gujarat	AADTD0367N
41.	District Mineral Foundation – Surat	Gujarat	AACTD8978L
42.	District Mineral Foundation – Surendranagar	Gujarat	AACTD7993H
43.	District Mineral Foundation – Tapi	Gujarat	AACTD8979M
44.	District Mineral Foundation – Vadodara	Gujarat	AACTD6439L
45.	District Mineral Foundation – Valsad	Gujarat	AADTD0728P
46.	District Mineral Fund Trust, Raipur	Chhattisgarh	AAETR0345K
47.	District Mineral Foundation Trust, Balodabazar-Bhatapara	Chhattisgarh	AAETB0697A
48.	District Mineral Fund Kabirdham	Chhattisgarh	AADTD5418J
49.	District Mineral Foundation Trust Durg	Chhattisgarh	AADTD5269P
50.	Balod Jila Khanij Sansthan Nyas	Chhattisgarh	AAETB0372J
51.	Bastar District Mineral Foundation Trust	Chhattisgarh	AAETB0452H
52.	Narayanpur District Mineral Foundation Trust	Chhattisgarh	AADTN4401F
53.	Kondagaon District Mineral Foundation Trust	Chhattisgarh	AAETK2162R
54.	District Mineral Foundation Trust Fund- Dantewada	Chhattisgarh	AADTD5163C
55.	Sukma District Mineral Foundation Trust	Chhattisgarh	AAZTS5178G
56.	Bilaspur District Mineral Foundation Trust	Chhattisgarh	AAETB0402H
57.	Mungeli District Mineral Foundation Trust	Chhattisgarh	AAGTM7090J
58.	District Mineral Foundation Trust Janjgir-Champa	Chhattisgarh	AADTJ5906F
59.	Raigarh DMF Dept.	Chhattisgarh	AADTD5349J
60.	District Mineral Foundation Trust Surguja	Chhattisgarh	AADTD5440L
61.	District Mineral Foundation Trust Fund-Balrampur	Chhattisgarh	AADTD5305N
62.	District Mineral Foundation Trust, Surajpur	Chhattisgarh	AADTD5257B
63.	Korea District Mineral Foundation Trust	Chhattisgarh	AADTD5306R
64.	Dhanbad Zila Khanij Foundation Trust	Jharkhand	AADTD2230J

65.	DMFT Hazaribagh	Jharkhand	AACTH0485Q
66.	Chitradurga District Mineral Foundation Trust	Karnataka	AACTC4052A
67.	Bagalkot District Mineral Foundation Trust	Karnataka	AAETB0303P
68.	District Mineral Foundation Trust, Tumkur	Karnataka	AADTT8112F
69.	District Mineral Foundation Trust, Devangere	Karnataka	AADTD5466G
70.	District Mineral Foundation Trust, Belagavi	Karnataka	AADTB8686N
71.	District Mineral Foundation Trust, Kalaburagi	Karnataka	AADTK8582G
72.	District Mineral Foundation Trust, Chikkamagaluru	Karnataka	AACTC7071K
73.	District Mineral Foundation Trust, Shivmoga	Karnataka	AAZTS7890P
74.	District Mineral Foundation Trust, Koppal	Karnataka	AAETK2039D
75.	District Mineral Foundation Trust, Bengaluru Rural	Karnataka	AADTB5311N
76.	District Mineral Foundation Trust, Bengaluru Urban	Karnataka	AADTB5434G
77.	District Mineral Foundation Trust, Chikballpur	Karnataka	AACTC7079B
78.	District Mineral Foundation Trust, Dakshin Kannad	Karnataka	AADTD5453B
79.	District Mineral Foundation Trust Dharwad	Karnataka	AADTD5446N
80.	District Mineral Foundation Trust, Kodagu	Karnataka	AAETK2194D
81.	District Mineral Foundation Trust, Raichur	Karnataka	AAAGR1188K
82.	District Mineral Foundation Trust, Ramanagara	Karnataka	AAETR0266R
83.	District Mineral Foundation Trust, Yadgir	Karnataka	AAATY7689M
84.	District Mineral Foundation Trust, Nagpur	Maharashtra	AACTD8934E
85.	District Mineral Foundation Trust, Nashik	Maharashtra	AAEAD4782B
86.	Angul District Mineral Foundation	Odisha	AAALD1844M
87.	District Mineral Foundation Bolangir	Odisha	AADTD5136D
88.	District Mineral Foundation, Bargarh	Odisha	AAAGD2712F
89.	District Mineral Foundation Trust, Jajpur	Odisha	AADTD2632E
90.	District Mineral Foundation, Jharsuguda	Odisha	AADTD1294Q
91.	District Mineral Foundation, Keonjhar	Odisha	AAAGD2339C
92.	District Mineral Foundation, Koraput	Odisha	AAPFD8437K
93.	District Mineral Foundation, Sundargarh	Odisha	AADTD0841P
94.	Alwar DMFT	Rajasthan	AAAGD2695B
95.	DMFT Bikaner	Rajasthan	AAAGD2495M
96.	Nagour DMFT	Rajasthan	AADTD5426C
97.	Ariyalur District Mineral Foundation Trust	Tamil Nadu	AAHTA9239N
98.	Coimbatore District Mineral Foundation Trust	Tamil Nadu	AACTC2202J
99.	District Mineral Foundation Trust, Cuddalore	Tamil Nadu	AACTD8447N
100.	Dharmapuri District Mineral Foundation Trust	Tamil Nadu	AADTD5447P
101.	Mineral Foundation Trust, DINDIGUL	Tamil Nadu	AADTD5401D
102.	Erode District Mineral Foundation Trust	Tamil Nadu	AABTE0874H
103.	District Mineral Foundation Trust, Kanniyakumari	Tamil Nadu	AACTD9609E
104.	District Mineral Foundation Trust, Karur	Tamil Nadu	AADTK2965P
105.	Krishnagiri District Mineral Foundation Trust	Tamil Nadu	AADTK9141K
106.	Namakkal District Mineral Foundation Trust	Tamil Nadu	AADTN2416Q
107.	District Mineral Foundation Trust, Pudukkottai	Tamil Nadu	AADTD5460A
108.	Ramnathapuram District Mineral Foundation Trust	Tamil Nadu	AADTD5459M
109.	Salem District Mineral Foundation Trust	Tamil Nadu	AAUTS6809B
110.	District Mineral Foundation Trust Theni	Tamil Nadu	AADTT8117A
111.	District Mineral Foundation Trust, Tirunelveli	Tamil Nadu	AADTD4490N
112.	District Mineral Foundation Trust, Tiruvallur	Tamil Nadu	AADTD2995C
113.	District Mineral Foundation Trust, Vilupuram	Tamil Nadu	AACTV7257N
114.	District Mineral Foundation Trust, Virudhunagar	Tamil Nadu	AADTD4359G

115.	District Mineral Foundation Trust Madurai	Tamil Nadu	AAFAD7917H
116.	Nagapattinam District Mineral Foundation Trust	Tamil Nadu	AADTN4428J
117.	Perambalur District Mineral Foundation Trust	Tamil Nadu	AAETP4055A
118.	Thanjavur District Mineral Foundation Trust	Tamil Nadu	AADTT8134H
119.	District Mineral Foundation Trust	Tamil Nadu	AADTD5503G
120.	Thiruvarur District Mineral Foundation Trust	Tamil Nadu	AADTT8133A
121.	District Mineral Foundation Trust, Trichy	Tamil Nadu	AADTT8144K
122.	Mineral Foundation Trust, Tirupur	Tamil Nadu	AADTT8119Q
123.	District Mineral Foundation Trust Adilabad	Telangana	AADTD5129Q
124.	District Mineral Foundation Trust Kumurambheem-Asifabad	Telangana	AADTD5323Q
125.	District Mineral Foundation Trust Nirmal	Telangana	AADTD4721C
126.	District Mineral Foundation Trust Mancherial	Telangana	AADTD4641H
127.	District Mineral Foundation Trust Nizamabad	Telangana	AADTD5380R
128.	District Mineral Foundation Trust Kamareddy District	Telangana	AADTD5210E
129.	District Mineral Foundation Trust Medak	Telangana	AADTD5386K
130.	District Mineral Foundation Trust Sangareddy	Telangana	AADTD4820G
131.	District Mineral Foundation Trust Siddipet	Telangana	AAAGS1434F
132.	District Mineral Foundation Trust Wanaparthy	Telangana	AADTD5259R
133.	District Mineral Foundation Trust Jogulamba-Gadwal	Telangana	AADTD5182H
134.	District Mineral Foundation Trust Vikarabad	Telangana	AACTD9800B
135.	District Mineral Foundation Trust Rangareddy	Telangana	AADTD4743N
136.	District Mineral Foundation Trust Medchal-Malkajgiri	Telangana	AADTD5045P
137.	District Mineral Foundation Trust Yadadri-Bhongir	Telangana	AADTD5348K
138.	District Mineral Foundation Trust Nalgonda	Telangana	AAAGD2743Q
139.	District Mineral Foundation Trust Suryapet	Telangana	AADTD4695D
140.	District Mineral Foundation Trust Jangaon	Telangana	AADTD5301J
141.	District Mineral Foundation Trust Warangal Rural	Telangana	AAAGD2723C
142.	District Mineral Foundation Trust Warangal Urban	Telangana	AAAGD2723C
143.	District Mineral Foundation Trust Mahabubabad	Telangana	AADTD5071F
144.	District Mineral Foundation Trust Jayashankar-Bhupalpally	Telangana	AAAGD2746M
145.	District Mineral Foundation Trust Karimnagar District	Telangana	AADTD4622J
146.	District Mineral Foundation Trust Jagtial	Telangana	AQBPJ5572D
147.	District Mineral Foundation Trust, Peddapalli	Telangana	AADTD5280A
148.	District Mineral Foundation Trust Rajanna-Sircilla	Telangana	AAAGD2764D
149.	District Mineral Foundation Trust Khammam District	Telangana	AADTD5159L
150.	District Mineral Foundation Trust Bhadradi-Kothagudam	Telangana	AADTD5332P
151.	District Mineral Foundation Trust Dehradun	Uttarakhand	AAATU8583C

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PRAJNA PARAMITA, Director

### Explanatory Memorandum

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