

- (ख) क्रियाकलाप एवं निर्दिष्ट आय की प्रकृति पूरे वित्तीय वर्ष के दौरान अपरिवर्तित रहेगी, एवं
- (ग) आयकर अधिनियम 1961 की धारा 139 की उपधारा (4ग) के वाक्य (छ) के प्रावधानों के अनुसार आय का रिटर्न फाईल करेगा।
- (घ) रिटर्न के साथ ऑडिट रिपोर्ट, आयकर अधिनियम, 1961 की धारा 288(2) में उपलब्ध स्पष्टीकरण के आधार पर लेखाकार द्वारा विधिवत सत्यापित करने के साथ चार्टर्ड एकाउण्टेन्ट द्वारा एक प्रमाण पत्र की उपरोक्त शर्तें संतोषजनक हैं।
3. यह अधिसूचना वित्तीय वर्षों 2020-21, 2021-22, 2022-23, 2023-24, 2024-25 और 2025-26 के संबंध में लागू होंगी।

[अधिसूचना सं. 72/2021/फा. सं.300196/15/2020-आईटी-1]

प्रजा पारमिता, निदेशक

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 9th June, 2021

S.O. 2246(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, 'Competition Commission of India' (PAN AAAGC0012M), a Commission established under sub-section (1) of Section 7 of the Competition Act, 2002 (12 of 2003), in respect of the following specified income arising to the said Commission, namely:-

- (a) Amount received in the form of Government grants;
- (b) Fee received under the Competition Act, 2002; and
- (c) Interest income accrued on (a) and (b) above.
2. This notification shall be effective subject to the conditions that Competition Commission of India, -
- (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 financial years 2021-2022, 2022-2023, 2023-2024, 2024-2025 and 2025-2026.

[Notification No. 72 /2021/F. No.300196/15/2020-ITA-I]

PRAJNA PARAMITA, Director,