

- (झ) विविध आय, जैसे स्क्रेप की बिक्री, संपत्ति की बिक्री, आरटीआई आवेदन शुल्क, बैंक गारंटी की जब्ती, आयकर वापसी पर ब्याज अतिरिक्त प्रावधान पृष्ठभाग पर लिखे गए हैं; और
- (ञ) उपरोक्त बिन्दु (क) से (झ) पर अर्जित ब्याज।
2. इस अधिसूचना के प्रावधान निम्नलिखित शर्तों के अधीन प्रभावी रहेंगे कि राष्ट्रीय कौशल विकास निगम,-
- (क) किसी वाणिज्यिक कार्यकलाप में शामिल नहीं होगा;
- (ख) कार्यकलापों एवं विनिर्दिष्ट आय की प्रकृति पूरे वित्तीय वर्ष में अपरिवर्तित रहेंगी; और
- (ग) आयकर अधिनियम, 1961 की धारा 139 की उपधारा(4ग) के खण्ड (छ) के प्रावधानों के अनुसार आय की विवरणी फाईल करेगा।
3. यह अधिसूचना वित्तीय वर्षों 2021-2022, 2022-2023, 2023-2024, 2024-2025 और 2025-2026 के लिए लागू होगी।

[अधिसूचना सं. 10/2022 फा.सं. 300196/21/2021-आईटीए-1]

सौरभ जैन, अवर सचिव

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

New Delhi, the 21st January, 2022

S.O. 294(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 Skill Development Corporation, a body constituted by Central Government, in respect of the following specified income arising to that Corporation, namely:-

- (a) Amount received in the form of Government grants.
 - (b) Amount received in the form of grants for skill development other Government grants;
 - (c) Long-term or short-term capital gain out of investment in an organisation for skill development;
 - (d) Dividend and royalty from skill development venture supported or funded by National Skill Development Corporation;
 - (e) Income from Accreditation Fees, Registration fees, fees from training partners and other cost recovery from its skill development activities;
 - (f) Administrative & Mobilization fees from the scheme management;
 - (g) Income from institutions outside India for skilling, Training & Employability;
 - (h) Interest on loans to Institutions for skill development;
 - (i) Miscellaneous income, like sale of scrap, Profit on sale of assets, RTI application fees, forfeiture of Bank Guarantee, interest on income tax refund, excess provision written back; and
 - (j) Interest earned on (a) to (i) above.
2. The provisions of this notification shall be effective subject to the conditions that National Skill Development Corporation,-
- (a) shall not engage in any commercial activity;
 - (b) activities and the nature of the specified income remain unchanged throughout the financial years; and
 - (c) shall file returns of income in accordance with the provision of clause (g) of sub-section (4C) section 139 of the Income-tax Act, 1961.
3. This notification shall be applicable with respect to the financial years 2021-2022, 2022-2023, 2023-2024, 2024-2025 and 2025-2026.

[Notification No. 10 /2022 F.No.300196/21/2021-ITA-I]

SOURABH JAIN, Under Secy.