

(ज) विविध आय, जैसे स्कैप की विक्री, संपत्ति की विक्री, आरटीआई आवेदन शुल्क, बैंक गारंटी की जब्ती, आयकर वापसी पर व्याज अतिरिक्त प्रावधान पृष्ठभाग पर लिखे गए हैं; और

(ज) उपरोक्त विन्दु (क) से (ज) पर अर्जित व्याज।

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 अपश्वर्तित रहेंगी; और

(ग) आयकर अधिनियम, 1961 की धारा 139 की उपधारा(4G) 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-।]

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.