

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

NOTIFICATION

New Delhi, the 13th May, 2025

S.O. 2122(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, the 'Telangana State Pollution Control Board' (PAN AAAGT0080Q), a Board constituted by the State Government of Telangana under Water (Prevention and Control of Pollution) Act, 1974 (6 of 1974), in respect of the following specified income arising to that Board, namely:-

- (a) consent fees received under the Water (Prevention & Control of Pollution) Act, 1974 (6 of 1974) and Air (Prevention & Control of Pollution) Act, 1981 (14 of 1981);
 - (b) analysis fees or air ambient quality survey fees or noise level survey fees;
 - (c) reimbursement of the expense received from Central Pollution Control Board towards National Water Quality Monitoring Programme and National Air Quality Monitoring Programme like schemes;
 - (d) authorisation fees;
 - (e) cess reimbursement and cess appeal fees;
 - (f) grants from State or Central Governments;
 - (g) fees received under the Right to Information Act, 2005 (22 of 2005);
 - (h) interest on loans and advances given to staff ;
 - (i) miscellaneous income like tenders fees etc.;
 - (j) penalties for non-compliance and invoking of Bank Guarantees; and
 - (k) interest earned on (a) to (j) above.
2. This notification shall be effective subject to the conditions that Telangana State Pollution Control Board,-
- (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.
3. This notification shall be deemed to have been applied for financial years 2021-22, 2022-23, 2023-24, 2024-25 and shall also apply with respect to the financial year 2025-26.

[Notification No. 47 /2025/F. No. 300196/11/2023-ITA-I]

CASTRO JAYAPRAKASH T., Under Secy.

Explanatory Memorandum

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