

[To be published in the Gazette of India Extraordinary, Part-II, Section 3, Sub-section (ii)]

Government of India
Ministry of Finance
Department of Revenue
(Central Board of Direct Taxes)

NOTIFICATION

New Delhi, the 26th July, 2016

S.O.....(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, Kerala Headload Workers Welfare Board, a body constituted by Government of Kerala, in respect of the following specified income arising to that Board, namely:-

- a) levy collected under the Kerala Headload Workers Act, 1978 (20 of 1980) Kerala Headload Workers rules 1981 and schemes there under;
- b) registration fees collected from members registered with the board as beneficiaries;
- c) amount received in the form of grants-in-aid and loan from Government;
- d) interest income received from investment;
- e) sums received as deposit from employers as per Para 27 of Kerala Headload Workers (regulation of employment and welfare) Scheme 1983 formulated under section 13 of the Kerala Headload Workers Act, 1978 (20 of 1980);
- f) contribution from the members as defined in the Kerala Headload Workers Act, 1978 (20 of 1980) Kerala Headload Workers rules 1981 and schemes there under;
- g) interest on loans and advances given to staff of the board and workers; and
- h) sums received as wages from employers as per Para 24(a) and 24(b) of Kerala Headload Workers (regulation of employment and welfare) Scheme 1983 formulated under section 13 of the Kerala Headload Workers Act, 1978 (Kerala Act No.20 of 1980).

2. This notification shall be effective subject to the conditions that Kerala Headload Workers Welfare Board-

- (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 return 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 deemed to have been apply for the Financial Year 2014-15 and shall apply with respect to the Financial Years 2015-16, 2016-17, 2017-18 and 2018-19.

[Notification No. 63 /2016 F.No.196/30/2015-ITA-I]

Rg

(Rohit Garg)

Deputy Secretary to the Government of India

To

The Manager,
Government of India Press,
Mayapuri Press,
New Delhi.

(च) केरल हेडलोड वर्कर्स अधिनियम, 1978 (1980 का 20) केरल हेडलोड वर्कर्स नियमावली 1981 तथा उसके अंतर्गत स्कीमों में परिभाषित किए अनुसार सदस्यों से अंशदान;

(ख) बोर्ड के कर्मचारियों तथा कामगारों को दिए गए कर्जों तथा अग्रिमों पर ब्याज; और

(ज) केरल हेडलोड वर्कर्स अधिनियम, 1978 (केरल अधिनियम सं. 198 का 20) की धारा 13 के अंतर्गत सूत्रबद्ध केरल हेडलोड वर्कर्स (रोजगार विनियोजन एवं कल्याण) स्कीम, 1983 के पैरा 24(क) तथा 24(ख) के अनुसार नियोक्ता से वेतन के रूप में प्राप्त राशि;

2. यह अधिसूचना निम्नलिखित शर्तों के अध्यधीन प्रभावी होगी कि केरल हेडलोड वर्कर्स वेलफेयर बोर्ड-

(क) किसी भी व्यावसायिक गतिविधि में शामिल नहीं होगा;

(ख) कार्यकलाप और आय विशेष की प्रकृति वित्तीय वर्षों के दौरान अपरिवर्तित रहेगी; और

(ग) आयकर अधिनियम, 1961 की धारा 139 की उपधारा - 4(ग) के खंड (ख) के प्रावधान के अनुसार आय की विवरणी दायर की जाएगी।

3. इस अधिसूचना को वित्त वर्ष 2014-15 में लागू माना जाएगा और वित्त वर्ष 2015-16, 2016-17, 2017-18 और 2018-19 के लिए लागू होगी।

[अधिसूचना सं. 63/2016/फा. सं. 196/30/2015-आईटीए-1]

रोहित गर्ग, उप सचिव

MINISTRY OF FINANCE

(Department of Revenue)

(Central Board of Direct Taxes)

NOTIFICATION

New Delhi, the 26th July, 2016

S.O. 2527(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, Kerala Headload Workers Welfare Board, a body constituted by Government of Kerala, in respect of the following specified income arising to that Board, namely:-

- levy collected under the Kerala Headload Workers Act, 1978 (20 of 1980) Kerala Headload Workers rules 1981 and schemes there under;
- registration fees collected from members registered with the board as beneficiaries;
- amount received in the form of grants-in-aid and loan from Government;
- interest income received from investment;
- sums received as deposit, from employers as per Para 27 of Kerala Headload Workers (regulation of employment and welfare) Scheme 1983 formulated under section 13 of the Kerala Headload Workers Act, 1978 (20 of 1980);
- contribution from the members as defined in the Kerala Headload Workers Act, 1978 (20 of 1980) Kerala Headload Workers rules 1981 and schemes there under;



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वित्त मंत्रालय
(राजस्व विभाग)
(केन्द्रीय प्रत्यक्ष कर बोर्ड)
अधिसूचना

नई दिल्ली, 26 जुलाई, 2016

का. जा. 2527(अ).—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (46) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केंद्र सरकार एतद्वारा उक्त खंड के उद्देश्य की पूर्ति हेतु केरल हैडलोड वर्क्स बेलफेयर बोर्ड, केरल सरकार द्वारा गठित एक निकाय को होने वाली निम्नलिखित विशिष्ट आय के संबंध में अधिसूचित करती है, आय का व्यौरा इस प्रकार है-

- (क) केरल हैडलोड वर्क्स अधिनियम, 1973 (1980 का-20) केरल हैडलोड वर्क्स नियमावली, 1981 तथा उनके अंतर्गत स्कीमों के अंतर्गत वसूला गया कर;
- (ख) लाभार्थियों के रूप में बोर्ड के साथ पंजीकृत सदस्यों से वसूला गया पंजीकरण शुल्क;
- (ग) सरकार से सहायता अनुदान तथा ऋण के रूप में प्राप्त राशि;
- (घ) निवेश से प्राप्त आय का व्याज;
- (ङ) केरल हैडलोड वर्क्स अधिनियम, 1978 (1980 का 20) की धारा 13 के अंतर्गत सूत्रवद्ध केरल हैडलोड वर्क्स (रोजगार विनियोजन एवं कल्याण), स्कीम 1983 के पैरा 27 के अनुसार नियोजन से जमा के रूप में प्राप्त राशि;

- (c) interest on loans and advances given to staff of the board and workers; and
- (d) sums received as wages from employers as per Para 24(a) and 24(b) of Kerala Headload Workers (regulation of employment and welfare) Scheme 1983 formulated under section 13 of the Kerala Headload Workers Act, 1978 (Kerala Act No.20 of 1980).
2. This notification shall be effective subject to the conditions that Kerala Headload Workers Welfare Board
- (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 return of income in accordance with the provision of clause (g) of sub-section (4C) section 139 of the Income-tax Act, 1961.
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[Notification No. 63/2016/F. No. 196/30/2015-ITA-I]

ROHIT GARG, Dy Secy