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Notification No. 34/2019 [F.No.300196/8/2019-ITA-I]/SO 1538(E)

Notice Date : 09 April 2019

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

NOTIFICATION

New Delhi, the 9th April, 2019

S.O. 1538(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, 'Telangana State Electricity Regulatory Commission', Hyderabad, a commission constituted by the State Government of Telangana, in respect of the following specified income arising to that Commission, namely:—

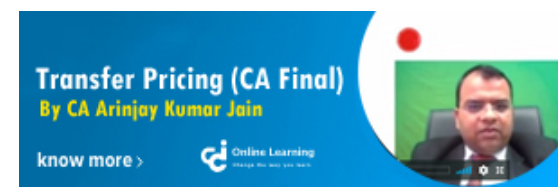
(a) Grants and loans received from the government of Telangana;


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(b) All fees and sums received by Telangana State Electricity Regulatory Commission, Hyderabad under the Electricity Act, 2003 (36 of 2003); and

(c) Interest earned on (a) & (b) above.

2. This notification shall be effective subject to the conditions that Telangana State Electricity Regulatory Commission, Hyderabad—

(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 apply with respect to the assessment year 2020-2021, 2021-2022, 2022-2023, 2023-2024 and 2024-2025.

[Notification No. 34/2019/F.No.300196/8/2019-ITA-I]

RAJARAJESWARI R., Under Secy.

Guest

on 17 April 2019

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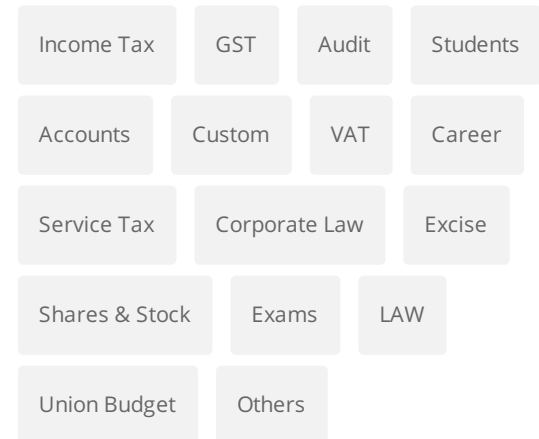
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- ▶ Seeks to provide relief by conditional lowering of interest rate for tax periods of February, 2020 to April, 2020.
- ▶ Seeks to provide relief by conditional lowering of interest rate for tax periods of February, 2020 to April, 2020.
- ▶ Premium payment for renewal of Health Insurance policies falling due during the lockdown period (25th March, 2020 to 14th April, 2020) as a result of COVID 19 situation
- ▶ Premium payment for renewal of Motor Third Party Insurance policies falling due during the lockdown period (25th March, 2020 to 14th April, 2020) as a result of COVID 19 situation
- ▶ PR : 2019-2020/2175
- ▶ Measure to facilitate trade during the lockdown period- section 143AA of the Customs Act, 1962
- ▶ Seeks to amend CGST Rules (Fourth Amendment) in order to allow opting Composition Scheme for FY 2020-21 till 30.06.2020 and to allow cumulative application of condition in rule 36(4).
- ▶ Seeks to provide relief by conditional lowering of interest rate for tax periods of February, 2020 to April, 2020.
- ▶ Seeks to provide relief by conditional waiver of late fee for delay in furnishing outward statement in FORM GSTR-1 for tax periods of February, 2020 to April, 2020.
- ▶ Seeks to extend due date of furnishing FORM GST CMP-08 for the quarter ending March, 2020 till 07.07.2020 and filing FORM GSTR-4 for FY 2020-21 till 15.07.2020.

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