

**Notification No. 103/2021**

**Tax Exemption to 'District Mineral Foundation Trust**

**Dated – 10<sup>th</sup> September, 2021**

CBDT notifies Tax Exemption to 'District Mineral Foundation Trust', in respect of the following specified income arising to that Authority, namely: -

- (a) Contribution by lease Holder to DMF as per the Mines and Minerals (Contribution to District Mineral Foundation) Rules, 2015;
- (b) Interest received from lease holders for late payment;
- (c) Any Penalty charged to lease holder;
- (d) Income from Interest on fund available under DMF;
- (e) Interest received on Saving Bank Accounts; and
- (f) Interest received on Excess Fund invested in Term Deposit.

For more details, please follow:

<https://incometaxindia.gov.in/communications/notification/notification-103-2021.pdf>