

**Notification No. 115/2021**

**Section 10(46) exemption to Gujarat Electricity Regulatory Commission**

**Dated – 20th September, 2021**

Central Government has notified for the purposes of the said clause, 'Gujarat Electricity Regulatory Commission', a commission established by the state government of Gujarat, in respect of the following specified income arising to the Commission, namely:

- (a) Annual license fee;
- (b) Petition fee; and
- (c) Interest earned on fixed/term deposits and savings account with nationalized banks/state sponsored financial institutions.

For more details, please follow:

<https://incometaxindia.gov.in/communications/notification/notification-no-115-2021.pdf>