

## **Notification No. 131/2021**

### **Section 10(46) exemption to 'Assam Building and Other Construction Workers Welfare Board'**

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

CBDT notified Tax Exemption to 'Assam Building and Other Construction Workers Welfare Board' in respect of the following specified income under section 10(46) of Income Tax Act, 1961.

- (a) Labour cess received;
- (b) Beneficiaries' registration fees;
- (c) Member's contribution;
- (d) Capital gain on sale/redemption of investments; and
- (e) Interest income earned on (a) to (b) above.

For more details, please follow:

<https://www.incometaxindia.gov.in/communications/notification/notification-131-2021.pdf>