

No. 3/4/2020-MIV  
GOVERNMENT OF INDIA  
MINISTRY OF MINES

Shastri Bhawan, New Delhi-110001

New Delhi dated 5<sup>th</sup> April, 2020

To,

The Nodal Officer,  
District Mineral Foundation,  
All the States and UTs

Subject: Notification U/s 10(46) of the Income Tax Act, 1961 in respect of District Mineral Foundation Trust(DMFT)--Reg.

Sir/ Madam,

With reference to the above subject, I am directed to mention that Ministry of Mines requested Ministry of Finance to issue notification in order to exempt the income tax on DMFs u/s 10(46) of the Income Tax Act, 1961. In this connection, Department of Revenue, Ministry of Finance, Government of India vide their OM dated 29.11.2019 (Copy attached) informed that Section 10(46) of the Act was amended by Finance Act 2018 so that all DMF trusts could be notified as "class of persons", and they have accordingly sought consolidated application for notification of all DMFs as 'Class'.

2. Accordingly, Ministry of Mines vide letter dated 17.01.2020 (copy attached) requested all the States to provide the consolidated requisite information directly to Department of Revenue, M/o Finance under intimation to Ministry of Mines.

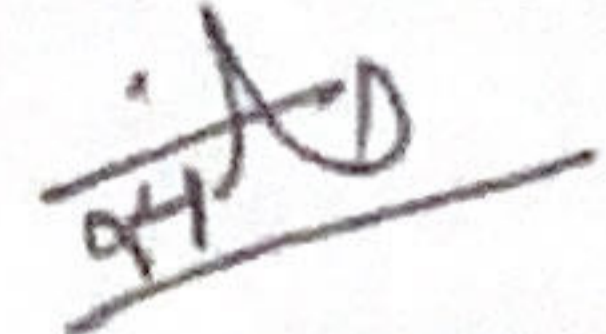
3. It is learned that very few DMFs have responded in the matter. However, none of the DMFs have provided the complete details.

4. Shri Amar Patnaik, Hon'ble Member of Parliament, Rajya Sabha vide their communication dated 19.02.2020 have also requested this Ministry to facilitate the required information from State Governments to Ministry of Finance urgently.

5. Considering the urgency of the matter, it is requested to expedite the requisite information to the Department of Revenue under intimation to Ministry of Mines at the earliest.

Encls. As above.

Yours faithfully,



(Sanjeev Verma)  
Director  
Ministry of Mines