



**OFFICE OF THE**  
**Dy. Commissioner of Income Tax(Exem.)-2(1), Mumbai,**  
Room No. 519, 5<sup>th</sup> Floor, Piramal Chambers, Lal Baug,  
Parel, Mumbai – 400 012.  
Tel. 2412 8810

No. DCIT-2(1)/194C/2018-19

Date: 02.05.2018

To,  
The Chairman  
**Security Guards Board,**  
D-301/E-301, Sanpada Railway  
Station Complex,  
Sanpada,  
Navi Mumbai-400 705.


**TO WHOMSOEVER IT MAY CONCERN**

The assessee, **SECURITY GUARDS BOARD (PAN:AAALS0368K)**  
**(TAN:MUMS37638G)** is registered under u/s 12A of the Income-tax Act and  
notified u/s 10(23c)(iv) of Income Tax Act 1961. The income of the assessee is  
therefore, not taxable u/s 10/11 of the Income-tax Act, 1961.

On the facts and circumstances of the case, it is therefore, certified that the  
provisions of section 194C of the I.T Act, 1961 are not applicable in respect of  
wages & levy received by the **SECURITY GUARDS BOARD** from registered  
companies/establishments/traders/employers.

This certificate is issued at the request of the assessee Board vide its letter  
dated 02.04.2018 received in this office on 02.04.2018 and is valid upto  
31.03.2019 or unless it is cancelled by the Assessing Officer.



  
**(Akhilesh Srivastava)**  
Deputy Commissioner of Income Tax  
(Exemptions), 2(1), Mumbai