

# समुद्री उत्पाद निर्यात विकास प्राधिकरण

(वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार)

एम पी ई डी ए भवन, पनंपिल्ली एवन्यू  
डाक पेटी सं. 4272, कोच्ची - 682 036, भारत

## The Marine Products Export Development Authority

(Ministry of Commerce & Industry, Govt. Of India)

MPEDA House, Panampilly Avenue,  
P.B. No. 4272, Kochi-682 036. India



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संदर्भ/Ref:

Accts/4/7/general/2013-14

तारीख/Date:

03/02/2026

### TO WHOMSOEVER IT MAY CONCERN

This is to inform you that as per Section 10(29A) of the Income Tax Act, any income accruing or arising to the Marine Products Export Development Authority established under section 4 of the Marine Products Export Development Authority Act, 1972 (13 of 1972) is exempt from Income Tax.



  
(Dr. T.R. GIBINKUMAR)  
SECRETARY

- 10(26B) Income of corporations established to promote interest of S.C., S.T. or Backward classes**— Any income of a corporation established by a Central, State or Provincial Act or of any other body, institution or association (being a body, institution or association wholly financed by Government) where such corporation or other body or institution or association has been established or formed for promoting the interests of the members of either the Scheduled Castes or Scheduled Tribes or backward classes or of any two or all of them.
- 10(26BB)\* Income of corporation established to promote interests of minority community** — Such corporation is to be established by the Central or State Government for promoting interests of the members of a minority community. Such community is to be *notified by the Central Government*<sup>1</sup> in this behalf.
- 10(26BBB) Income of corporation established for the welfare and economic upliftment of ex-servicemen** — Such corporation is to be established by a Central, State or Provincial Act for the welfare and economic upliftment of ex-servicemen, being citizens of India.
- 10(27) Income of Co-operative Society formed to promote interest of S.C. & S.T.** — Any income of a co-operative society formed for promoting the interest of the members of either the Scheduled Castes or Scheduled Tribes or both. However, the membership of such co-operative society consists of only other co-operative societies formed for similar purposes and the finances of the society are provided by the Government and such other societies.
- 10(29A)\* Income of certain Boards and Authorities**-Any income of the following Boards and Authorities is exempt under this clause :-
- (i) the Coffee Board constituted under the Coffee Act, 1942;
  - (ii) the Rubber Board constituted under the Rubber Board Act, 1947.
  - (iii) the Tea Board established under the Tea Act, 1953.
  - (iv) the Tobacco Board constituted under the Tobacco Board Act, 1975.
  - (v) the Marine Products Export Development Authority established under Marine Products Export Development Authority Act, 1972.
  - (vi) the Agricultural and Processed Food Products Export Development Authority established under the Agricultural and Processed Food Products Export Development Act, 1985.
  - (vii) the Spices Board constituted under the Spices Board Act, 1986.
  - (viii) the Coir Board established under section 4 of the Coir Industry Act, 1953. (*Inserted by the Finance Act, 2008, w.e.f. 01-04-2009*).
- 10(32) Income of the minor includible in the income of parent** - Income of the minor children includible in the income of his parent is exempt to the extent such income does not exceed Rs.1500 for each minor child whose income is so includible.
- 10(39) Specified income from any international sporting event held in India.**— From A.Y. 2006-2007, any specified income arising from any international sporting event held in India, to the person or persons *notified by the Central Government in the official Gazette*<sup>2</sup>. The following conditions are to be fulfilled in this case:-
- (i) It is approved by the international body regulating the international sport relating to such event;
  - (ii) It has participation by more than two countries;
  - (iii) It is notified by the Central Government in the official Gazette.

1. Vide Notification No. SO 613(E), dt. 5.7.1995, has notified the following communities- Muslims, Christians, Sikhs, Buddhists and Zoroastrians (Parsis)

2. Vide Notification No. 7/2008 dated 15-01-2008, the Central Government notified the Commonwealth Games Federation, 2nd Floor, 138, Piccadilly London, W1J 7NR, UK as the person; the Commonwealth Games 2010 to be held in India, amounting to the 73 Million GBP, as the specified income.

There is no requirement to deduct tax at source in respect of any income paid to assessee whose income is exempt u/s 10 and who are not statutorily required to file return of Income u/s 139-Vide Circular No. 4/2002, dt. 16.07.2002.

आयकर विभाग

INCOME TAX DEPARTMENT



भारत सरकार

GOVT. OF INDIA

MARINE PRODUCTS EXPORT  
DEVELOPMENT AUTHORITY

20/04/1972

Permanent Account Number

AAAJM0952H



Signature

*In case this card is lost / found, kindly inform / return to :*

**Income Tax PAN Services Unit, UTIISL  
Plot No. 3, Sector 11, CBD Belapur,  
Navi Mumbai - 400 614.**

यह कार्ड खो जाने पर कृपया सूचित करें/लौटाए :

आयकर पैन सेवा यूनीट, UTIISL  
प्लॉट नं: ३, सेक्टर ११, सी.बी.डी.बेलापूर,  
नवी मुंबई-४०० ६१४.



(Amended)

**Government of India**  
**Form GST REG-06**  
[See Rule 10(1)]

**Registration Certificate**

**Registration Number :33AAAJM0952H2ZE**

1.	Legal Name	Marine Products Export Development Authority			
2.	Trade Name, if any	TheMarineProductsExportDevelopmentAuthority			
3.	Constitution of Business	Statutory Body			
4.	Address of Principal Place of Business	AH 125, 4TH STREET 8TH MAIN ROAD, SHANTHI COLONY ANNA NAGAR, Chennai, Tamil Nadu, 600040			
5.	Date of Liability	01/11/2016			
6.	Date of Validity	From	02/08/2017	To	NA
7.	Type of Registration	Regular			
8.	Particulars of Approving Authority				
<i>Signature</i>					
Name					
Designation					
Office					
Date of issue of Certificate		04/01/2018			
Note: The registration certificate is required to be prominently displayed at all places of Business/Office(s) in the State.					

This is a system generated digitally signed Registration Certificate issued based on the deemed approval of application on



## Details of Additional Place of Business(s)

Annexure A

GSTIN 33AAAJM0952H2ZE  
Legal Name Marine Products Export Development Authority  
Trade Name, if any TheMarineProductsExportDevelopmentAuthority  
Total Number of Additional Places of Business(s) in the State 2

Sr. No.	Address
1	1, , Cooks Road, Nagapattinam, Nagapattinam, Tamil Nadu, 611001
2	106-J 37, 2nd Street, Millerpuram,, Tuticorin, Thoothukudi, Tamil Nadu, 628008



GSTIN 33AAAJM0952H2ZE  
Legal Name Marine Products Export Development Authority  
Trade Name, if any TheMarineProductsExportDevelopmentAuthority

**Details of CEO or Equivalent**

1



Name VENKATESAN VIVEKANANDAN  
Designation/Status Deputy Director  
Resident of State Tamil Nadu