

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION

New Delhi, the 12th August, 2025

S.O. 3675(E).— In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, ‘Parambikulam Tiger Conservation Foundation’ (PAN AADTP9665M), a Trust constituted by Government of Kerala, in respect of the following specified income arising to the said Trust, namely;

- (a) Fees received in respect of check post entry, visitor accommodation, halting at inspection Bungalows, ecotourism packages, rent fees from canteens
- (b) License fees received from Tamil Nadu Government towards forest land licensed out for Parambikulam-Aliyar Project
- (c) Proceeds from sale of forest produce through ECO shops or its website
- (d) Funds received from Govt departments and NGO
- (e) Prize money received alongwith awards won by foundation
- (f) Interest received on bank deposits.

2. This notification shall be effective subject to the conditions that Parambikulam Tiger Conservation Foundation—

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and
- (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

3. This notification shall be deemed to have been applied for assessment years 2022-2023 to 2025-2026 relevant for the financial years 2021-2022 to 2024-2025 and shall be applicable for assessment year 2026-2027 relevant for the financial year 2025-2026.

[Notification No. 131/2025/F. No. 300196/6/2022-ITA-I]

MEENAKSHI SINGH, Dy. Secy.

Explanatory Memorandum

It is certified that no person is being adversely affected by giving retrospective effect to this notification.