

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

New Delhi, the 2nd September, 2025

S.O. 4008(E).— In exercise of the powers conferred by sub-clause (b) of clause (46A) of section 10 of the Income-tax Act, 1961 (43 of 1961), (hereinafter referred to as “the Income-tax Act”), the Central Government hereby notifies the “Lucknow Development Authority” (PAN AAALL0016F) (hereinafter referred to as “the assessee”), an authority constituted under the Uttar Pradesh Urban Planning and Development Act, 1973 (President Act 11 of 1973), for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2024-25, subject to the condition that the assessee continues to be an authority constituted the Uttar Pradesh Urban Planning and Development Act, 1973 (President’s Act 11 of 1973) with one or more of the purposes specified in sub-clause (a) of clause (46A) of section 10 of the Income-tax Act.

[Notification No. 142 /2025/F. No. 300195/16/2024-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.

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

New Delhi, the 2nd September, 2025

S.O. 4009(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, ‘The Commissioners for the Rabindra Setu’ Kolkata, (PAN AABTT2734P), a body established under the Howrah Bridge (Amendment) Act, 1965 (West Bengal Act XII of 1965), in respect of the following specified income arising to that body, namely:

- (a) Proceeds from Taxes of Municipalities / Municipal Corporation and Railways;
- (b) Miscellaneous income from Rental and Maintenance charge, income for laying optical fibre cable, way leave rent, Damage cost recoverable; and
- (c) Interest earned on bank deposits.

2. This notification shall be effective subject to the conditions that ‘The Commissioners for the Rabindra Setu’ Kolkata: -

- (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 2024-25, 2025-26, 2026-27, 2027-28 & 2028-29 relevant to financial years 2023-24, 2024-25, 2025-26, 2026-27 & 2027-28 respectively.

[Notification No. 143/2025/F. No. 300196/12/2025-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.

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

New Delhi, the 2nd September, 2025

(Income-tax)

S.O. 4010(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, ‘Maharashtra State Pharmacy Council’ (PAN: AAHAM7600C), a body constituted by the Government of Maharashtra, in respect of the following specified income arising to that Council, namely:-

- (a) Fees and Subscriptions.
 - (b) Interest Income
2. This notification shall be effective subject to the conditions that Maharashtra State Pharmacy Council -
- (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 financial years 2018-19, 2019-20, 2020-21, 2021-2022, 2022-23 relevant to assessment year 2019-20, 2020-21, 2021-2022, 2022-23, 2023-24.

[Notification No. 144 /2025/F. No. 300196/15/2019-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.

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

New Delhi, the 2nd September, 2025

S.O. 4011(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, 'Central Board of Secondary Education', Delhi (PAN AAAAC8859Q), a Board constituted by the Central Government, in respect of the following specified income arising to that Board, namely:

- (a) Examination Fees;
 - (b) Affiliation Fees;
 - (c) Registration Fees, Sports fees, Training fees and Other Academic receipts;
 - (e) Receipts from CBSE Projects/Programmes;
 - (f) Interest on Bank deposits/Securities/ Loan & Advances, and Income Tax Refunds;
 - (g) Interest earned on (a) to (e) above.
2. This notification shall be effective subject to Central Board of Secondary Education, Delhi:-
- (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 applicable with respect to the financial years 2025-2026 to 2029-30 relevant to Assessment Year 2026-27 to 2030-31.

[Notification No. 145/2025/F. No.196/90/2024-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.