

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

New Delhi, the 15th September, 2025

**S.O. 4167(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 “Tamil Nadu Electricity Regulatory Commission” (PAN: AAAGT0048J) (hereinafter referred to as “the assessee”), a commission constituted under “The Electricity Act, 2003” (No. 36 of 2003), 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 a commission constituted under “The Electricity Act, 2003” (No. 36 of 2003) 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. 147/2025/ F. No. 300195/9/2025-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 15th September, 2025

**S.O. 4166(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 “Ghaziabad Development Authority (PAN: AAALG0072C)” (hereinafter referred to as “the assessee”), an authority constituted under the Uttar Pradesh Urban Planning and Development Act, 1973 (President Act No.11 of 1973) for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2024-2025, subject to the condition that the assessee continues to be an authority constituted under the Uttar Pradesh Urban Planning and Development Act, 1973 (President Act No.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. 146/2025/ F. No. 300195/40/2024-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.