

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

NOTIFICATION

New Delhi, the 24th March, 2026

S.O. 1532(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 "Urban Improvement Trust, Sikar" (PAN: AAATU6139J) (hereinafter referred to as “the assessee”), a trust constituted under the Rajasthan Urban Improvement Act, 1959 (Act No. 35 of 1959), for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2026-27, subject to the condition that the assessee continues to be a trust constituted under the Rajasthan Urban Improvement Act, 1959 (Act No. 35 of 1959) 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. 25/2026/F. No. 300195/29/2025-ITA-I]

HARDEV SINGH, Under Secy.

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

NOTIFICATION

New Delhi, the 24th March, 2026

S.O. 1533(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 “ Shree Ayodhya Jee Teerth Vikas Parishad (PAN: AAAJS9337G)” (hereinafter referred to as “the assessee”), a body constituted by the Uttar Pradesh Shree Ayodhya Jee Teerth Vikas Parishad Act, 2023 (U.P. Act No. 23 of 2023), for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2025-26, subject to the condition that the assessee continues to be a body constituted by the Uttar Pradesh Shree Ayodhya Jee Teerth Vikas Parishad Act, 2023 (U.P. Act No. 23 of 2023), 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. 26/2026/F. No. 300195/36/2025-ITA-I]

HARDEV SINGH, Under Secy.

Explanatory Memorandum

It is certified that no person is being adversely affected by giving retrospective effect (from the year of filing of application before CBDT/Income Tax Department) to this notification.

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

New Delhi, the 24th March, 2026

S.O. 1534(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, 'CJM cum District Legal Services Authority, Fatehabad (PAN: AAALC0934F), an Authority constituted by the 'Legal Services Authorities Act, 1987' (Act No. 39 of 1987), in respect of the following specified income arising to the said Authority, as follows:-

- (a) Grants received from the Punjab and Haryana High Court, Central Authority i.e. National Legal Services Authority and State Authority i.e. Haryana State Legal Services Authority for the purpose of the Legal Services Authorities Act, 1987;
- (b) Grants or donation received from the Central Government or the State Government of Haryana for the purpose of the Legal Services Authorities Act, 1987;
- (c) Amount received under the order of the Court;
- (d) Fees received as recruitment application fee; and
- (e) Interest earned on bank deposits.

2. This notification shall be effective subject to the conditions that 'CJM cum District Legal Services Authority, Fatehabad -

- (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.

2.1 Failure to comply with these conditions may result in the initiation of penal actions under the provisions of the Income-tax Act, 1961 and withdrawal of the exemption granted u/s 10(46) of the Act.

3. This notification shall be deemed to have been applied for assessment years 2023-24 to 2025-26 relevant for the financial years 2022-23 to 2024-25 and shall be applicable for assessment year 2026-27 to 2027-28 relevant for the financial year 2025-26 to 2026-27.

[Notification No. 27 /2026 /F. No. 300196/61/2025-ITA-I]

HARDEV SINGH, Under Secy.

Explanatory Memorandum

It is certified that no person is being adversely affected by giving retrospective effect [from the year of its application made before the CBDT/ Income-tax Department] to this notification.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 24th March, 2026

S.O. 1535(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, ‘District Legal Service Authority’, Karnal (PAN AAALC0999G), constituted by Government of Haryana for every District in the State of Haryana in exercise of powers conferred by sub-section (1) of section 9 of the Legal Services Authorities Act, 1987 (Central Act No. 39 of 1987), in respect of the following specified income arising to that body, namely:-

- (a) Grants received from the Punjab and Haryana High Court, Central Authority i.e. National Legal Services Authority and State Authority i.e. Haryana State Legal Services Authority for the purposes of the Legal Services Authorities Act, 1987;
 - (b) Grants or donation received from the Central Government or the State Government of Haryana for the purpose of the Legal Services Authorities Act, 1987;
 - (c) Amount received under the order of the Court;
 - (d) Fee received as recruitment application fee; and
 - (e) Interest earned on bank deposits.
2. This notification shall be effective subject to the conditions that ‘District Legal Service Authority’, Karnal-
- (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.

2.1 Failure to comply with these conditions may result in initiation of penal action under provision of Income Tax Act, 1961 and withdrawal of the exemption granted u/s 10(46) of the Act.

3. This notification shall be deemed to have been applied for assessment years 2023-2024 to 2025-26 and shall apply with respect to the assessment years 2026-2027 and 2027-2028.

[Notification No. 28 /2026 /F. No. 300196/7/2026-ITA-I]

HARDEV SINGH, Under Secy.

Explanatory Memorandum

It is certified that no person is being adversely affected by giving retrospective effect (with effect from the year of filing of application before the Board/ Income Tax Department) to this notification.