

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

NOTIFICATION

New Delhi, the 16th January, 2023

S.O. 270(E).—In exercise of the powers conferred by clause (ii) of sub-Section (1) of Section 35 of the Income-tax Act, 1961 (43 of 1961) read with Rules 5C and 5E of the Income-tax Rules, 1962, the Central Government hereby approves '**Indian Institute of Science Education and Research, Tirupati (PAN: AAAAI9820P)**' under the category of '**University, College or Other Institution**' for 'Scientific Research' for the purposes of clause (ii) of sub-Section (1) of Section 35 of the Income-tax Act, 1961 read with Rules 5C and 5E of the Income-tax Rules, 1962.

2. This Notification shall apply with effect from the date of publication in the Official Gazette (i.e., from the Previous Year 2022-23) and accordingly shall be applicable for Assessment Years 2023-2024 to 2027-2028.

[F. No. 203/02/2022/ITA-II]

RAVINDER MAINI, Director