MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 2nd December, 2024

S.O. 5187(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 **International Institute of Information Technology, Hyderabad (PAN: AAAAI6797B)** for '**Scientific Research**' under the category of **'University, college or other institution'** 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 2024-25) and accordingly shall be applicable for Assessment Years 2025-26 to 2029-30.

[Notification No. 125/2024/F. No. 203/07/2024/ITA-II]

CASTRO JAYAPRAKASH T., Under Secy.

Explanatory Memorandum: It is certified that no person is being adversely affected by granting retrospective effect to this notification.

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