

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

NOTIFICATION

New Delhi, the 14th January, 2025

S.O. 244(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 5D of the Income-tax Rules, 1962, the Central Government hereby approves **Central Power Research Institute (CPRI) (PAN: AAAAC0268P), Bengaluru** under the category of **‘Research Association’** 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 5D 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 2025-2026 to 2029-2030.

[Notification No. 07/2025/F. No. 203/20/2024/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.