

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

NOTIFICATION

New Delhi, the 15th October, 2025

S.O. 4679(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 “Rajasthan State Seed and Organic Certification Agency” (PAN: AAAAR4064L) (hereinafter referred to as “the assessee”), an authority constituted under the Seeds Act, 1966 (Act No. 54 of 1966) a Central Act, 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 Seeds Act, 1966 (Act No. 54 of 1966) a Central Act, 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. 152 /2025/F. No. 300195/42/2024-ITA-I(Part)]

MEENAKSHI SINGH, Dy. Secy.

Explanatory Memorandum

It is certified that no person is being adversely affected by giving retrospective effect to this notification.