

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

**NOTIFICATION**

New Delhi, the 7th January, 2026

**S.O. 101(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 “Gorakhpur Industrial Development Authority (PAN:AAALG1185A), (hereinafter referred to as “the assessee”), an authority constituted under the Uttar Pradesh Industrial Area Development Act, 1976 (U.P. Act no.6 of 1976) 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 an authority constituted under the Uttar Pradesh Industrial Area Development Act, 1976 (U.P. Act no.6 of 1976) 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. 05 / 2026 /F.No. 300195/38/2025-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 application made before the Board/Department) to this notification.