

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

New Delhi, the 21st January, 2026

S.O. 334(E).— In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'Tamil Nadu e-Governance Agency', (PAN:AABTT6381N) an agency formed by the State Government of Tamil Nadu, in respect of the following specified income arising to that Authority, namely:-

- (a) Amount received in the form of recurring contributions/Grants-in-aid from Governments including Government of Tamil Nadu and specified authorities, if any, towards current operational expenditure;
- (b) Service charges received through Common Service Centre's for offering online services to citizens;
- (c) Service charges for the software development projects and IT consultancies rendered for Other State Government Departments/Public Sector Undertakings/Statutory Boards and interest earned on sources of funds received in advance, pending disbursements, from time to time towards various projects sponsored;
- (d) Dividend received from CSC e-Governance Services India Limited (CSC-SPV);
- (e) Admin cost on PEC grants released by UIDAI to enrolment Agencies through Tamil Nadu e-Governance Agency which is functioning as enrolment Registrar;
- (f) Revenue sharing on conducting online examination for other State Government Departments/Public Sector Undertakings/Statutory Boards;
- (g) Any other income that may arise in future incidental to/furtherance of the objects of the society; and
- (h) Interest earned on (a) to (g) above.

2. This notification shall be effective subject to the conditions that Tamil Nadu e-Governance Agency, Chennai Authority: -

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and
- (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

2.1 Failure to comply with these conditions may result in the initiation of penal actions under the provisions of the Income Tax Act, 1961 and withdrawal of exemption granted u/s 10(46) of the Act.

3. This notification shall be deemed to have been applied for the period of assessment year 2024-2025, 2025-26 and shall apply with respect to the assessment year 2026-2027, 2027-2028 and 2028-2029.

[Notification No. 13/2026/F. No. 300196/38/2024-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.