

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

NOTIFICATION

New Delhi, the 27th January, 2026

S.O. 386(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) (the Act) read with Rules 5C and 5E of the Income-tax Rules, 1962 (the Rules), the Central Government hereby approves **‘Sikshya O Anusandhan’ (PAN: AABTS1525R), Bhubaneswar, Odisha** 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 be applicable for Assessment years 2026-27 to 2030-31 subject to the following conditions:

- (i) **‘Sikshya O Anusandhan’ Bhubaneswar, Odisha** shall comply with the conditions specified in Rule 5E of the Income-tax Rules, 1962.
- (ii) **‘Sikshya O Anusandhan’ Bhubaneswar, Odisha** shall prepare statement under sub-section (1A) of section 35 of the Act for each financial year as prescribed in Form No.10BD and deliver or cause to be delivered to the said prescribed income-tax authority or the person authorised by such authority such statement in such form, verified in such manner, setting forth such particulars on or before the 31st May, immediately following the financial year in which the donation is received, as prescribed in Rule 18AB of the Income-tax Rules, 1962.

Provided that such university, college or other institution may also deliver to the prescribed authority a correction statement for rectification of any mistake or to add, delete or update the information furnished in the statement delivered under sub-section (1A) of section 35 of the Act;

- (iii) ‘**Sikshya O Anusandhan**’ **Bhubaneswar, Odisha** shall furnish to the donor, a certificate in Form No.10BE specifying the amount of donation in such manner, containing such particulars and within such time from the date of receipt of sum, as prescribed in Rule 18AB of the Income-tax Rules, 1962.

[Notification No. 14/2026/F. No. 203/03/2025/ITA-II]

INDU BALA, Dy. Secy.

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