

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

NOTIFICATION

New Delhi, the 7th November, 2025

S.O. 5061(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 “Ayodhya Vikas Pradhikaran (Ayodhya Development Authority)” [AAALA0206C] (hereinafter referred to as “the assessee”), an authority constituted under the Uttar Pradesh Urban Planning and Development Act, 1973 (President Act 11 of 1973), for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2024-25, subject to the condition that the assessee continues to be an authority constituted under the Uttar Pradesh Urban Planning and Development Act, 1973 (President’s Act 11 of 1973) 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. 159/2025/F. No. 300195/58/2024-ITA-I]

MEENAKSHI SINGH, Dy. Secy.

Explanatory Memorandum

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