

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

New Delhi, the 26th November, 2025

**S.O. 5442(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, 'Haryana State Board of Technical Education (HSBTE), Panchkula' (PAN: AAAGT0008A), a Board constituted by Government of Haryana, in respect of the following specified income arising to the said Board, as follows:

- (a) Grants, Assignments and Contributions received from the Central Government and the State Government of Haryana.
- (b) Fees, such as Affiliation Fees, Examination Fees, Migration Fees, Transcription Fees, etc.
- (c) Royalties and charges including penalties.
- (d) Bequests, donations and endowments or other contributions.
- (e) Sale proceeds of any securities and Rents & profits from property vested in HSBTE.
- (f) Interest earned on bank deposits.

2. This notification shall be effective subject to the conditions that Haryana State Board of Technical Education, Panchkula –

- (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.

3. This notification shall be deemed to have applied for Assessment Year 2025-2026 relevant to Financial Year 2024-25 and applicable for Assessment Years 2026-27 to 2029-30 relevant to Financial Years 2025-2026 to 2028-2029.

[Notification No. 163/2025/F. No. 300196/76/2024-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.