

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

New Delhi, the 26th November, 2025

**S.O. 5440(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, 'State Pollution Control Board, Odisha' (PAN AAALS2490J), a Board constituted by the State Government of Odisha under the Water (Prevention and Control of Pollution) Act, 1974 (6 of 1974), in respect of the following specified income arising to that Board, namely:-

- (a) Statutory Consent & Authorization Fees received under the Water (Prevention & Control of Pollution) Act, 1974 and Air (Prevention & Control of Pollution) Act, 1981;
  - (b) Penalties & Levies collected under governing statutes;
  - (c) Grant-in-aid received from Central & State Governments;
  - (d) Grant in Aid received on behalf of Central & State Governments in the capacity of nodal agency;
  - (e) Share of contributions received for carrying out environmental studies & research;
  - (f) Miscellaneous income, like sale of scrap, profit on sale of assets, RTI application fees, forfeiture of Bank Guarantee, tender fees, examination fees, analysis charges and empanelment of consultant fees, miscellaneous fees and recoveries under the Statutes etc;
  - (g) Interest earned on (a) to (f) above.
2. This notification shall be effective subject to the conditions that State Pollution Control Board, Odisha-
- (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 been applied for Financial Year 2023-24 to 2025-26 relevant for the assessment years 2024-25 to 2026-27 and shall be applicable for Financial Years 2026-27 to 2027-28 relevant for the assessment years 2027-28 to 2028-29.

[Notification No. 165/2025/F. No. 300196/49/2025-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.