

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

**NOTIFICATION**

New Delhi, the 2nd December, 2025

**(INCOME –TAX)**

**S.O. 5551(E).**— In the exercise of the powers conferred by clause (b) of sub-section (2) of section 80G of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies “Shree Balakrishna Lalji & other deities temple” Bhuleshwar, Mumbai managed by Mota Mandir Trust, Mumbai, Maharashtra (PAN: AABTM9049C) to be place of historic importance and a place of public worship of renown throughout the states of Maharashtra and Gujarat for the purposes of the said section.

The Notification will be valid only for the renovation or repair of the “Shree Balakrishna Lalji & other deities temple” Bhuleshwar, Mumbai to the extent of Rs. 50,00,00,000/- (Rupees Fifty Crore only) and will cease to be effective after the said amount has been collected or on 31.03.2030, whichever is earlier.

[Notification No. 166 / 2025/F. No. 300176/2/2025/ITA-I]

INDU BALA, Dy. Secy.