

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

New Delhi, the 4th December, 2025

**S.O. 5601(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 “Tamil Nadu Pollution Control Board” (PAN: AAALT0344G) (hereinafter referred to as “the assessee”), a board constituted under the Water (Prevention and Control of Pollution) Act, 1974 (Central Act 6 of 1974) and the Air (Prevention and Control of Pollution) Act, 1981 (Central Act 14 of 1981) by the State Government of Tamil Nadu 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 a board constituted under the Water (Prevention and Control of Pollution) Act, 1974 (Central Act 6 of 1974) and the Air (Prevention and Control of Pollution) Act, 1981 (Central Act 14 of 1981) 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. 169/2025/F. No. 300195/59/2024-ITA-I]

HARDEV SINGH, Under Secy.

**Explanatory Memorandum**

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