

**MINISTRY OF FINANCE**

**(Department of Revenue)**

**(CENTRAL BOARD OF DIRECT TAXES)**

**NOTIFICATION**

New Delhi, the 20th March, 2026.

**S.O. 1491(E).**— In exercise of the powers conferred by clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (43 of 1961) read with Rules 5C and 5D of the Income-tax Rules, 1962, the Central Government hereby approves '**Tea Research Association**' (PAN: AAAAT3430E), **Kolkata, West Bengal** under the category of '**Research Association**' for '**Scientific Research**' for the purposes of clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with rules 5C and 5D of the Income-tax Rules, 1962.

2. This Notification shall be applicable for Assessment years 2027-28 to 2031-32 subject to the following conditions:

- i. '**Tea Research Association**' **Kolkata, West Bengal** shall comply with the conditions specified in Rule 5D of the Income-tax Rules, 1962.
- ii. '**Tea Research Association**' **Kolkata, West Bengal** shall prepare statement under sub-section (1A) of section 35 of the Act for each financial year as prescribed in Form No.10BD and deliver or cause to be delivered to the said prescribed income-tax authority or the person authorised by such authority such statement in such form, verified in such manner, setting forth such particulars on or before the 31<sup>st</sup> May, immediately following the financial year in which the donation is received, as prescribed in Rule 18AB of the Income-tax Rules,1962.

Provided that such research association may also deliver to the prescribed authority a correction statement for rectification of any mistake or to add, delete or update the information furnished in the statement delivered under sub-section (1A) of section 35 of the Act;

- iii. '**Tea Research Association**' **Kolkata, West Bengal** shall furnish to the donor, a certificate in Form No.10BE specifying the amount of donation in such manner, containing such particulars and within such time from the date of receipt of sum, as prescribed in Rule 18AB of the Income-tax Rules,1962.

[Notification No.24/2026/F. No. 203/13/2025/ITA-II]

INDU BALA, Dy. Secy.