

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 7th July, 2025

S.O. 3020(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 “Rajasthan Housing Board” (PAN: AAALR0046F) (hereinafter referred to as “the assessee”), a board constituted under the Rajasthan Housing Board Act, 1970 (Act No. 4 of 1970), 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 Rajasthan Housing Board Act, 1970’ (Act No. 4 of 1970) 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. 72/2025/F. No. 300195/8/2024-ITA-I]

MEENAKSHI SINGH, Dy. Secy.