MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 24th March, 2026

S.O. 1532(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 "Urban Improvement Trust, Sikar" (PAN: AAATU6139J) (hereinafter referred to as "the assessee"), a trust constituted under the Rajasthan Urban Improvement Act, 1959 (Act No. 35 of 1959), for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2026-27, subject to the condition that the assessee continues to be a trust constituted under the Rajasthan Urban Improvement Act, 1959 (Act No. 35 of 1959) 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. 25/2026/F. No. 300195/29/2025-ITA-I]

HARDEV SINGH, Under Secy.

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