

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

New Delhi, the 24th March, 2026

S.O. 1534(E).—In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'CJM cum District Legal Services Authority, Fatehabad (PAN: AAALC0934F), an Authority constituted by the 'Legal Services Authorities Act, 1987' (Act No. 39 of 1987), in respect of the following specified income arising to the said Authority, as follows:-

- (a) Grants received from the Punjab and Haryana High Court, Central Authority i.e. National Legal Services Authority and State Authority i.e. Haryana State Legal Services Authority for the purpose of the Legal Services Authorities Act, 1987;
- (b) Grants or donation received from the Central Government or the State Government of Haryana for the purpose of the Legal Services Authorities Act, 1987;
- (c) Amount received under the order of the Court;
- (d) Fees received as recruitment application fee; and
- (e) Interest earned on bank deposits.

2. This notification shall be effective subject to the conditions that 'CJM cum District Legal Services Authority, Fatehabad -

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and
- (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

2.1 Failure to comply with these conditions may result in the initiation of penal actions under the provisions of the Income-tax Act, 1961 and withdrawal of the exemption granted u/s 10(46) of the Act.

3. This notification shall be deemed to have been applied for assessment years 2023-24 to 2025-26 relevant for the financial years 2022-23 to 2024-25 and shall be applicable for assessment year 2026-27 to 2027-28 relevant for the financial year 2025-26 to 2026-27.

[Notification No. 27 /2026 /F. No. 300196/61/2025-ITA-I]

HARDEV SINGH, Under Secy.

Explanatory Memorandum

It is certified that no person is being adversely affected by giving retrospective effect [from the year of its application made before the CBDT/ Income-tax Department] to this notification.