

F.No. PCCIT(E)/Notification u/s 35(1)(ia)/05/2026/3975

Government of India
Ministry of Finance
Central Board of Direct Taxes
Pr. Chief Commissioner of Income Tax (Exemptions)

NOTIFICATION No.05/2026

Dated: 23rd March, 2026

Order under clause (ia) of sub-section (1) of section 35 of the Income Tax Act, 1961 read with Rule 5F of the Income Tax Rules 1962

In exercise of the powers conferred by section 35(1)(ia) of the Income Tax Act, 1961, read with Rule 5F of the Income Tax Rules 1962, the Pr. Chief Commissioner of Income Tax (Exemptions), Delhi hereby accords approval to the company **M/s Indian Institute For Human Settlements, (PAN: AACCI0088F)**, having registered office at 197/36, 2nd Main Road, Bangalore North, Sadashivanagar S.O, Bangalore, Karnataka, India-560080 for '**Scientific Research**' for the purpose of the clause (ia) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with rule 5F of the Income-tax Rules, 1962.

2. This Notification shall be applicable for five Assessment years (AY) from AY 2026-27 to AY 2030-31.

(Debjyoti Das)

Principal Chief Commissioner of Income Tax (Exemptions),
New Delhi

Explanatory Memorandum: It is certified that no person is being adversely affected by granting retrospective effect to this notification.

Copy to:-

1. PPS to the Chairman and Members, CBDT, North Block, New Delhi
2. All Pr. Chief Commissioners/Director Generals of Income Tax - with a request to circulate amongst all Officers in their regions/charges.
3. JS(TPL)-I&II/Media Co-ordinator and Official Spokesperson of CBDT.
4. DIT(IT)/DIT(Audit)/DIT(Vig.)/ADG(System)1,2,3,4,5/CIT(ITBA),CIT(CPC), Bengaluru, CIT(CPC-TDS), Ghaziabad.
5. ADG (PR.PP&OL) with a request for advertisement campaign for the Notification.
6. Commissioner of Income Tax(Exemptions) , Bengaluru
7. TPL and ITA Divisions of CBDT.
8. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
9. Web Manager, "incometaxindia.gov.in" for hosting on the website.
10. Database cell for uploading on www.irs-officersonline.gov.in and the DG System,s Corner.
11. ITBA Publisher for uploading on ITBA Website.



Income Tax Officer (Hqrs.) (E)-1
O/o the Pr. CCIT(Exemptions), New Delhi.

सतबीर सिंह
आयकर अधिकारी (मुख्या) (वृट्ट)-1
कमरा नं. 2508, ई-2 ब्लॉक,
प्रत्यक्ष कर मवन, सिविक सेन्टर,
नई दिल्ली-110002