

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

New Delhi, the 18th July, 2025

**INCOME-TAX**

**S.O. 3288(E).**— In exercise of the powers conferred by sub-section (1F) of section 197A of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies that the provisions of Chapter XVII of the said Act, shall not apply to payments received by International Crops Research Institute for the Semi-Arid Tropics (ICRISAT). The above notification is subject to the conditions specified in the United Nations (Privileges and Immunities) Act, 1947 read with Notification No. UI/222(66)/71 dated the 28th October, 1972, issued by the Ministry of External Affairs, Government of India.

2. This notification shall come into force from the date of its publication in the Official Gazette.

[F. No. 275/27/2025-IT(B)]

RUBAL SINGH, Dy. Secy.