

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

New Delhi, the 24th July, 2025

S.O. 3399(E).— In exercise of the powers conferred by clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (43 of 1961) read with Rules 5C and 5E of the Income-tax Rules, 1962, the Central Government hereby approves **Gitarthganga (PAN:AAATG1334K), Ahmedabad** for '**Social Science or Statistical Research**' under the category of '**Other Institution**' for the purposes of clause (iii) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with rules 5C and 5E 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.

[Notification No. 124/2025/F. No. 203/39/2024/ITA-II]

CASTRO JAYAPRAKASH T., Under Secy.

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