

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

New Delhi, the 1st August, 2025

S.O. 3558(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, ‘All India Council for Technical Education’, New Delhi, (PAN: AAAJA1571E), a Council established by the Central Government, in respect of the following specified income arising to that Council, namely:-

- (a) Grants/subsidies received from the Government/Govt. bodies;
- (b) Regulatory Charges;
- (c) RTI fee and Examination fee;
- (d) CMAT/GPAT fee;
- (e) Interest on bank deposits
- (f) Miscellaneous charges/receipts

2. This notification shall be effective subject to the conditions that All India Council for Technical Education, New Delhi-

- (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.

3. This notification shall be deemed to have been applied for assessment years 2024-2025 to 2025-2026 relevant for the financial years 2023-2024 to 2024-2025 and shall be applicable for assessment year 2026-2027 to 2028-2029 relevant for the financial year 2025-26 to 2027-28.

[Notification No. 128 /2025/F. No. 300196/18/2024-ITA-I]

MEENAKSHI SINGH, Dy. Secy.

Explanatory Memorandum

It is certified that no person is being adversely affected by giving retrospective effect to this notification.