

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

New Delhi, the 22nd September, 2025

**S.O. 4252(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, ‘High Court Legal Services Committee’ (PAN AAAAH6532R), an Authority constituted by the State Authority, Union Territory, Chandigarh in consultation with the Chief Justice of the High Court of Punjab and Haryana under the Legal Services Authority Act, 1987 (Central Act No. 39 of 1987), in respect of the following specified income arising to the said Authority, as follows:

- (a) Cost imposed by Hon’ble Punjab & Haryana High Court, Chandigarh;
  - (b) Grant(s) received from Central Government, State Government(s), Govt agencies & other authority(ies) for the purposes of the Legal Services Authorities Act, 1987;
  - (c) Interest income earned on bank deposits.
2. This notification shall be effective subject to the conditions that High Court Legal Services Committee, Chandigarh-
  - (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 the Assessment Years 2023-2024 to 2025-2026 relevant for Financial Years 2022-2023 to 2024-2025 and shall apply with respect to the Assessment Years 2026-2027 and 2027-2028 relevant to Financial Years 2025-2026 and 2026-2027.

[Notification No. 149 /2025/F. No.300196/37/2025-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.