MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 15th October, 2025

S.O. 4680(E).— In exercise of the powers conferred by sub-clause (b) of clause (46A) of section 10 of the Income-tax Act, 1961 (43 of 1961), (hereinafter referred to as "the Income-tax Act"), the Central Government hereby notifies "U.P. Awas Evam Vikas Parishad" (PAN: AAAJU0103A) (hereinafter referred to as "the assessee"), an authority constituted under the Uttar Pradesh Awas Evam Vikas Parishad Adhiniyam, 1965 (U.P. Act No. 1 of 1966), for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2024-2025, subject to the condition that the assessee continues to be an authority constituted the Uttar Pradesh Awas Evam Vikas Parishad Adhiniyam, 1965 (U.P. Act No. 1 of 1966) with one or more of the purposes specified in sub-clause (a) of clause (46A) of section 10 of the Income-tax Act.

[Notification No. 153 /2025/F. No. 300195/60/2024-ITA-I]

MEENAKSHI SINGH, Dy. Secy.

<u>Explanatory Memorandum</u>

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

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