

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

New Delhi, the 9th April, 2024

**No. 38/2024**

**S.O. 1651(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 5D of the Income-tax Rules, 1962, the Central Government hereby approves ‘**Amul Research and Development Association, Anand, Gujarat (PAN: AAATA2673H)**’ under the category of ‘**Research Association**’ for research in ‘Scientific Research’ for the purposes of clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with Rules 5C and 5D of the Income-tax Rules, 1962.

2. This Notification shall be deemed to have been applied from Assessment Years (AYs) 2008-09 to 2021-22.

[F. No. 203/10/2021/ITA-II]

CASTRO JAYAPRAKASH. T., Under Secy.

**Explanatory Memorandum**

1. This Notification is issued in consequence to Hon'ble Gujarat High Court order dated 04.08.2009 in Writ Petition No.2913/2009 and another order dated 16.10.2018 in SCA No. 9237 of 2012 in case of M/s Amul Research and Development Association vs. CBDT.
2. It is certified that no person is being adversely affected by granting retrospective effect to this Notification.