

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 19th April, 2022

S.O. 1875(E).—In exercise of the powers conferred by clause (iii) 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 ‘Sri Sharada Institute of Indian Management Research Foundation Trust, New Delhi, (PAN: AAJTS0088H)’ as ‘other Institution’ under the category of ‘University, College or other institution’ for research in social science or statistical research 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 apply with effect from the date of publication in the Official Gazette (i.e. from the Previous Year 2022-23) and accordingly shall be applicable for Assessment Years 2023-2024 to 2027-2028.

[Notification No. 33 /2022/F. No. 203/06/2021/ITA-II]

RAVINDER MAINI, Director

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