

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

New Delhi, the 22nd August, 2025

S.O. 3854(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, ‘Credit Guarantee Fund Trust for Animal Husbandry and Dairying (PAN: AACTC8610N)’, a Trust constituted by Central Government, as part of the Prime Minister’s Atma Nirbhar Bharat Abhiyan stimulus package by Department of Animal Husbandary and Dairying, Ministry of Fisheries, Animal Husbandary and Dairying, Govt. of India, in respect of the following specified income arising to the said Trust, namely:

- i) Guarantee Fees from ELI (Eligible Lending Institutions)
- ii) Income from Mutual Funds
- iii) Miscellaneous Income
- iv) Interest income from banks/financial institutions.

2. This notification shall be effective subject to the conditions that ‘Credit Guarantee Fund Trust for Animal Husbandry and Dairying’—

- (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 2025-2026 relevant for the financial years 2024-2025 and shall be applicable for assessment years 2026-2027, 2027-2028, 2028-2029 & 2029-2030 relevant for the financial years 2025-2026, 2026-2027, 2027-2028 & 2028-2029.

[Notification No. 139/2025/F. No. 300196/6/2025-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.