

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

New Delhi, the 6th July, 2026

S.O. 3655(E).— In exercise of the powers conferred by Schedule VII [Table: Sl. No. 42] read with section 11 of the Income-tax Act, 2025 (30 of 2025) (hereinafter referred to as the Income-tax Act), the Central Government hereby notifies the “Telangana Pollution Control Board (PAN:AAAGT0080Q)” (hereinafter referred to as the assessee), a Board constituted under the Water (Prevention & Control of Pollution) Act, 1974 (6 of 1974) and the Air (Prevention & Control of Pollution) Act, 1981 (14 of 1981) for the purposes of that serial number.

2. This notification shall be effective from the tax year 2026-2027, subject to the condition that the assessee continues to be a Board constituted under the Water (Prevention and Control of Pollution) Act, 1974 (6 of 1974) and the Air (Prevention and Control of Pollution) Act, 1981 (14 of 1981), with one or more of the purposes specified in Schedule VII [Table: Sl. No. 42] of the Income-tax Act.

[Notification No. 77/2026/F. No. 300195/39/2025-ITA-I]

HARDEV SINGH, Under Secy.