List of cases approved u/s 35(1)(ii)/(iii) of the Income Tax Act, 1961 for the period from 01.04.2026 to Till Date

S. No.	F. No.	Subject	PAN	Issued Date	Notification No.	Approved/Rejected	Assessment/Tax Years
1	203/15/2025/ITA-II	M/s Ramakrishna Mission Vidyamandira, Howrah	AAAAR1077P	30.05.2026	66/2026	Approved	Tax Years 2026-27 to 2030-31
2	203/16/2025/ITA-II	M/s Regional Centre for Biotechnology, Haryana	AAAAR9016J	30.05.2026	67/2026	Approved	Tax Years 2026-27 to 2030-31
3	203/17/2025/ITA-II	M/s S. Nijalingappa Sugar Institute, Belgaum	AAATK6236C	30.05.2026	68/2026	Approved	Tax Years 2026-27 to 2030-31
4	203/18/2025/ITA-II	M/s National Institute of Advanced Studies, Bangalore	AAATN2269A	30.05.2026	69/2026	Approved	Tax Years 2026-27 to 2030-31
5	203/21/2025/ITA-II	M/s University of Hyderabad, Hyderabad	AAAAU8109M	25.06.2026	71/2026	Approved	Tax Years 2026-27 to 2030-31
6	203/22/2025/ITA-II	M/s Public Health Foundation of India, Delhi	AABAP4445L	25.06.2026	72/2026	Approved	Tax Years 2026-27 to 2030-31
7	203/46/2025/ITA-II	M/s Indian Institute for Human Settlements (PAN:), Bengaluru	AACCI0088F	06.07.2026	76/2026	Approved	Tax Years 2026-27 to 2030-31
8	203/23/2025/ITA-II	M/s Indian Institute of Information Technology Dharwad	AAAAI9526L	17.07.2026	90/2026	Approved	Tax Years 2026-27 to 2030-31
9	203/31/2025/ITA-II	M/s Sir Ganga Ram Trust Society	AABTS4366E	10.08.2026	111/2026	Approved	Tax Years 2026-27 to 2030-31
10	203/29/2025/ITA-II	M/s International Institute of Bio Technology and Toxicology	AAATF0061E	21.08.2026	115/2026	Approved	Tax Years 2026-27 to 2030-31
11	203/32/2025/ITA-II	M/s Indian Institute of Technology, Roorkee	AAALI0033R	14.09.2026	119/2026	Approved	Tax Years 2026-27 to 2030-31

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 30th May, 2026

No. 66 of 2026-CBDT

S.O. 2749(E).— In pursuance of the section 45(4)(b) of the Income-tax Act, 2025, the Central Government hereby approves the *'Ramakrishna Mission Vidyamandira'* under the aegis of Ramakrishna Mission, Belur Math, Howrah (PAN: AAAAR1077P) for **Scientific Research** under the category of **University, college or other institution**, for the purposes of section 45(3)(a)(i) of the said Act of 2025 and rules 32 and 34 of the Income-tax Rules, 2026.

2. This notification shall be applicable to the *'Ramakrishna Mission Vidyamandira'* under the aegis of Ramakrishna Mission, Belur Math, Howrah for the tax years 2026-2027 to 2030-2031, subject to the conditions that it shall—

(i) comply with the conditions specified in rule 34 of the Income-tax Rules, 2026;

(ii) prepare statement under section 45(4)(a) of the Income-tax Act, 2025 for each tax year in Form No.15 and deliver or cause to be delivered to the Director General of Income-tax (Systems) or the person authorised by him on or before the 31^{st} May, immediately following the tax year in which the donation is received, in accordance with rule 31 of the Income-tax Rules, 2026:

(iii) furnish to the donor, a certificate in Form No.16 specifying the amount of donation in accordance with rule 31 of the Income-tax Rules, 2026.

[F. No. 203/15/2025/ITA-II]

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MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 30th May, 2026

No. 67 of 2026-CBDT

S.O. 2750(E).— In pursuance of the section 45(4)(b) of the Income-tax Act, 2025, the Central Government hereby approves the Regional Centre for Biotechnology, Faridabad, Haryana (PAN: AAAAR9016J) for **Scientific Research** under the category of **University, college or other institution**, for the purposes of section 45(3)(a)(i) of the said Act of 2025 and rules 32 and 34 of the Income-tax Rules, 2026.

2. This notification shall be applicable to the Regional Centre for Biotechnology, Faridabad, Haryana for the tax years 2026-2027 to 2030-2031, subject to the conditions that it shall—

(i) comply with the conditions specified in rule 34 of the Income-tax Rules, 2026;

(ii) prepare statement under section 45(4)(a) of the Income-tax Act, 2025 for each tax year in Form No.15 and deliver or cause to be delivered to the Director General of Income-tax (Systems) or the person authorised by him on or before the 31st May, immediately following the tax year in which the donation is received, in accordance with rule 31 of the Income-tax Rules, 2026:

(iii) furnish to the donor, a certificate in Form No.16 specifying the amount of donation in accordance with rule 31 of the Income-tax Rules, 2026.

[F. No. 203/16/2025/ITA-II]

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MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 30th May, 2026

No. 68 of 2026-CBDT

S.O. 2751(E).— In pursuance of the section 45(4)(b) of the Income-tax Act, 2025, the Central Government hereby approves the S. Nijalingappa Sugar Institute, Belgaum (PAN: AAATK6236C) for **Scientific Research** under the category of **University, college or other institution**, for the purposes of section 45(3)(a)(i) of the said Act of 2025 and rules 32 and 34 of the Income-tax Rules, 2026.

2. This notification shall be applicable to the S. Nijalingappa Sugar Institute, Belgaum for the tax years 2026-2027 to 2030-2031, subject to the conditions that it shall—

(i) comply with the conditions specified in rule 34 of the Income-tax Rules, 2026;

(ii) prepare statement under section 45(4)(a) of the Income-tax Act, 2025 for each tax year in Form No.15 and deliver or cause to be delivered to the Director General of Income-tax (Systems) or the person authorised by him on or before the 31^{st} May, immediately following the tax year in which the donation is received, in accordance with rule 31 of the Income-tax Rules, 2026:

(iii) furnish to the donor, a certificate in Form No.16 specifying the amount of donation in accordance with rule 31 of the Income-tax Rules, 2026.

[F. No. 203/17/2025/ITA-II]

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MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 30th May, 2026

No. 69 of 2026-CBDT

S.O. 2752(E).— In pursuance of the section 45(4)(b) of the Income-tax Act, 2025, the Central Government hereby approves the National Institute of Advanced Studies, Bangalore (PAN: AAATN2269A) for **Scientific Research** under the category of **University, college or other institution**, for the purposes of section 45(3)(a)(i) of the said Act of 2025 and rules 32 and 34 of the Income-tax Rules, 2026.

2. This notification shall be applicable to the National Institute of Advanced Studies, Bangalore for the tax years 2026-2027 to 2030-2031, subject to the conditions that it shall—

(i) comply with the conditions specified in rule 34 of the Income-tax Rules, 2026;

(ii) prepare statement under section 45(4)(a) of the Income-tax Act, 2025 for each tax year in Form No.15 and deliver or cause to be delivered to the Director General of Income-tax (Systems) or the person authorised by him on or before the 31st May, immediately following the tax year in which the donation is received, in accordance with rule 31 of the Income-tax Rules, 2026:

(iii) furnish to the donor, a certificate in Form No.16 specifying the amount of donation in accordance with rule 31 of the Income-tax Rules, 2026.

[F. No. 203/18/2025/ITA-II]

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MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 25th June, 2026

(No. 71 of 2026-CBDT)

S.O. 3454(E).— In pursuance to the section 45(4)(b) of the Income-tax Act, 2025, the Central Government hereby approves the University of Hyderabad (PAN: AAAAU8109M) for Scientific Research under the category of university, college or other institution, for the purposes of section 45(3)(a)(i) of the said Act of 2025 and rules 32 and 34 of the Income-tax Rules, 2026.

2. This notification shall be applicable to the University of Hyderabad for the tax years 2026-2027 to 2030-2031, subject to the conditions that it shall—

(i) comply with the conditions specified in rule 34 of the Income-tax Rules, 2026;

(ii) prepare statement under section 45(4)(a) of the Income-tax Act, 2025 for each tax year in Form No.15 and deliver or cause to be delivered to the Director General of Income-tax (Systems) or the person authorised by him on or before the 31st May, immediately following the tax year in which the donation is received, in accordance with rule 31 of the Income-tax Rules, 2026:

(iii) furnish to the donor, a certificate in Form No.16 specifying the amount of donation in accordance with rule 31 of the Income-tax Rules, 2026.

[F. No. 203/21/2025/ITA-II]

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MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 25th June, 2026

(No. 72 of 2026-CBDT)

S.O. 3455(E).— In pursuance of the section 45(4)(b) of the Income-tax Act, 2025, the Central Government hereby approves the Public Health Foundation of India, Delhi (PAN: AABAP4445L) for Scientific Research under the category of University, college or other institution, for the purposes of section 45(3)(a)(i) of the said Act of 2025 and rules 32 and 34 of the Income-tax Rules, 2026.

2. This notification shall be applicable to the Public Health Foundation of India, Delhi for the tax years 2026-2027 to 2030-2031, subject to the conditions that it shall—

(i) comply with the conditions specified in rule 34 of the Income-tax Rules, 2026;

(ii) prepare statement under section 45(4)(a) of the Income-tax Act, 2025 for each tax year in Form No.15 and deliver or cause to be delivered to the Director General of Income-tax (Systems) or the person authorised by him on or before the 31st May, immediately following the tax year in which the donation is received, in accordance with rule 31 of the Income-tax Rules, 2026:

(iii) furnish to the donor, a certificate in Form No.16 specifying the amount of donation in accordance with rule 31 of the Income-tax Rules, 2026.

[F. No. 203/22/2025/ITA-II]

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MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 6th July, 2026

No. 76 of 2026-CBDT

S.O. 3654(E).— In pursuance of the section 45(4)(b) of the Income-tax Act, 2025, the Central Government hereby approves the **Indian Institute for Human Settlements, Bangaluru (PAN: AACCI0088F)** for **research in Social Science or Statistical Research** under the category of **University, college or other institution**, for the purposes of section 45(3)(a)(ii) of the said Act of 2025 and rules 32 and 34 of the Income-tax Rules, 2026.

2. This notification shall be applicable to the Indian Institute for Human Settlements, Bangalore for the tax years 2026-2027 to 2030-2031, subject to the conditions that it shall—

(i) comply with the conditions specified in rule 34 of the Income-tax Rules, 2026;

(ii) prepare statement under section 45(4)(a) of the Income-tax Act, 2025 for each tax year in Form No.15 and deliver or cause to be delivered to the Director General of Income-tax (Systems) or the person authorised by him on or before the 31st May, immediately following the tax year in which the donation is received, in accordance with rule 31 of the Income-tax Rules, 2026:

(iii) furnish to the donor, a certificate in Form No.16 specifying the amount of donation in accordance with rule 31 of the Income-tax Rules, 2026.

[F. No. 203/46/2025/ITA-II]

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MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 17th July, 2026

No. 90 of 2026-CBDT

S.O. 3934(E).— In pursuance of the section 45(4)(b) of the Income-tax Act, 2025, the Central Government hereby approves the Indian Institute of Information Technology Dharwad (PAN: AAAAI9526L) for Scientific Research under the category of University, College or other Institution, for the purposes of section 45(3)(a)(i) of the said Act of 2025 and rules 32 and 34 of the Income-tax Rules, 2026.

2. This notification shall be applicable to the Indian Institute of Information Technology Dharwad for the tax years 2026-2027 to 2030-2031, subject to the conditions that it shall—

(i) comply with the conditions specified in rule 34 of the Income-tax Rules, 2026;

(ii) prepare statement under section 45(4)(a) of the Income-tax Act, 2025 for each tax year in Form No.15 and deliver or cause to be delivered to the Director General of Income-tax (Systems) or the person authorised by him on or before the 31st May, immediately following the tax year in which the donation is received, in accordance with rule 31 of the Income-tax Rules, 2026:

(iii) furnish to the donor, a certificate in Form No.16 specifying the amount of donation in accordance with rule 31 of the Income-tax Rules, 2026.

[F. No. 203/23/2025/ITA-II]

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MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 10th August, 2026

No. 111 of 2026-CBDT

S.O. 4425(E).— In pursuance of the section 45(4)(b) of the Income-tax Act, 2025, the Central Government hereby approves Sir Ganga Ram Trust Society, Delhi (PAN: AABTS4366E) for Scientific Research under the category of university, college or other institution, for the purposes of section 45(3)(a)(i) of the said Act of 2025 and rules 32 and 34 of the Income-tax Rules, 2026.

2. This notification shall be applicable to Sir Ganga Ram Trust Society, Delhi for the tax years 2026-2027 to 2030-2031, subject to the conditions that it shall—

(i) comply with the conditions specified in rule 34 of the Income-tax Rules, 2026;

(ii) prepare statement under section 45(4)(a) of the Income-tax Act, 2025 for each tax year in Form No.15 and deliver or cause to be delivered to the Director General of Income-tax (Systems) or the person authorised by him on or before the 31st May, immediately following the tax year in which the donation is received, in accordance with rule 31 of the Income-tax Rules, 2026:

(iii) furnish to the donor, a certificate in Form No.16 specifying the amount of donation in accordance with rule 31 of the Income-tax Rules, 2026.

[F. No. 203/31/2025/ITA-II]

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MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 21st August, 2026

No. 115 of 2026-CBDT

S.O. 4628(E).— In pursuance of the section 45(4)(b) of the Income-tax Act, 2025, the Central Government hereby approves the International Institute of Bio Technology and Toxicology, Tamil Nadu (PAN: AAATF0061E) for Scientific Research under the category of Research Association, for the purposes of section 45(3)(a)(i) of the said Act of 2025 and rules 32 and 33 of the Income-tax Rules, 2026.

2. This notification shall be applicable to the International Institute of Bio Technology and Toxicology, Tamil Nadu for the tax years 2026- 2027 to 2030-2031, subject to the conditions that it shall—

(i) comply with the conditions specified in rule 33 of the Income-tax Rules, 2026;

(ii) prepare statement under section 45(4)(a) of the Income-tax Act, 2025 for each tax year in Form No.15 and deliver or cause to be delivered to the Director General of Income-tax (Systems) or the person authorised by him on or before the 31st May, immediately following the tax year in which the donation is received, in accordance with rule 31 of the Income-tax Rules, 2026:

(iii) furnish to the donor, a certificate in Form No.16 specifying the amount of donation in accordance with rule 31 of the Income- tax Rules, 2026.

[F. No. 203/29/2025/ITA-II]

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MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 14th September, 2026

[No. 119 of 2026-CBDT]

S.O. 5063(E).— In pursuance of the section 45(4)(b) of the Income-tax Act, 2025, the Central Government hereby approves the Indian Institute of Technology, Roorkee (PAN: AAALI0033R) for **Scientific Research** under the category of **University, college or other institution**, for the purposes of section 45(3)(a)(i) of the said Act of 2025 and rules 32 and 34 of the Income-tax Rules, 2026.

2. This notification shall be applicable to the Indian Institute of Technology, Roorkee for the tax years 2026-2027 to 2030-2031, subject to the conditions that it shall—

(i) comply with the conditions specified in rule 34 of the Income-tax Rules, 2026;

(ii) prepare statement under section 45(4)(a) of the Income-tax Act, 2025 for each tax year in Form No.15 and deliver or cause to be delivered to the Director General of Income-tax (Systems) or the person authorised by him on or before the 31st May, immediately following the tax year in which the donation is received, in accordance with rule 31 of the Income-tax Rules, 2026:

(iii) furnish to the donor, a certificate in Form No.16 specifying the amount of donation in accordance with rule 31 of the Income-tax Rules, 2026.

[F. No. 203/32/2025/ITA-II]

INDU BALA, Deputy Secy.

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