MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 27th July, 2026

S.O. 4122(E).— In exercise of the powers conferred by Schedule III [Table: Sl. No. 36] read with section 11 of the Income-tax Act, 2025 (30 of 2025), (hereinafter referred to as the said Act), the Central Government hereby notifies for the purposes of the said clause, 'Chhattisgarh Real Estate Regulatory Authority' (PAN: AAAJC1049H), an Authority constituted by the Government of Chhattisgarh under the Real Estate (Regulation and Development) Act, 2016 (16 of 2016) in respect of the following specified income arising to that Authority, namely:-

(a) amount received as Grant-in-aid or loan / advance from Government;

(b) fee/penalty received from builders/developers, agents or any other stakeholders as per the provisions of the Real Estate (Regulation and Development) Act, 2016; and

(c) interest earned on (a) and (b) above.

2. This notification shall be effective subject to the conditions that Chhattisgarh Real Estate Regulatory Authority (PAN: AAAJC1049H)

(a) shall not engage in any commercial activity;

(b) shall file return of income in accordance with the provision of clause (c)(xiii) of sub-section (9) of section 263 of the said Act; and

(c) activities and the nature of the specified income shall remain unchanged throughout the tax years.

3. Failure to comply with the conditions specified in paragraph 2 shall result in withdrawal of exemption under Schedule III [Table: Sl. No. 36] read with section 11 and initiation of proceedings under the said Act.

4. This notification shall be applicable for the tax Years 2026-27 to 2027-28.

[Notification No. 100 /2026/ F.No.300196/16/2024-ITA-I]

HARDEV SINGH, Under Secy.

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