MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 4th August, 2026.

S.O. 4320(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, 'Noida Special Economic Zone Authority' (PAN: AAALN0639A), an Authority constituted by the Government of India, in respect of the following specified income arising to that authority, namely,:-

(a) Lease rent;

(b) Interest from banks on FDRS;

(c) Receipts from I Card and permit Fee;

(d) Allotment fee in respect of standard design factories;

(e) Auction/Bid amount in respect of plots/Buildings which fall vacant;

(f) Transfer charges in respect of plot/building;

(g) Fee for issue of Form-I for exemption of building plans;

(h) Processing fee for approval of building plans;

(i) Site usage charges from service providers; and

(j) From the sale of miscellaneous scrap/waste.

2. This notification shall be effective subject to the conditions that 'Noida Special Economic Zone Authority –

(a) shall not engage in any commercial activity;

(b) shall file return of income in accordance with the provision of section 263(9)(c)(xiii) of the said Act, 2025; 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 tax years 2026-27 and 2027-28.

[Notification No. 108 /2026 /F. No. 300196/65/2018-ITA-I]

HARDEV SINGH, Under Secy.

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