MINISTRY OF FINANCE

(Department Of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 4th August, 2026.

S.O. 4322(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, 'Odisha Joint Entrance Examination Committee" (PAN: AAAGO0158G), a body established by the Government of Odisha, in respect of the following specified income arising to the said body, namely: -

(a) Examination fees collected from candidates;

(b) Counselling and application processing fees; and

(c) Interest on bank deposits.

2. This notification shall be effective subject to the conditions that Odisha Joint Entrance Examination Committee –

(a) shall not engage in any commercial activity;

(b) shall file return of income in accordance with the provision of 263(9)(c)(xiii) of the said Act, 2025; and

(c) its 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.

3. This notification shall be applicable for tax years 2026-27 to 2029-30.

[Notification No. 110 /2026/ F. No. 300196/39/2025-ITA-I]

HARDEV SINGH, Under Secy.

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