

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

NOTIFICATION

New Delhi, the 27th March, 2026

S.O. 1624(E).—In exercise of the powers conferred by sub-clause (b) of clause (46A) of section 10 of the Income-tax Act, 1961 (43 of 1961), (hereinafter referred to as “the Income-tax Act”), the Central Government hereby notifies “Andhra Pradesh Pollution Control Board” (PAN: AAAJA1610Q) (hereinafter referred to as “the assessee”), a Board established by the State Government of Andhra Pradesh under the Water (Prevention and Control of Pollution) Act, 1974, for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2027-28, subject to the condition that the assessee continues to be a Board established by the State Government of Andhra Pradesh under section 4 of the Water (Prevention and Control of Pollution) Act, 1974, with one or more of the purposes specified in sub-clause (a) of clause (46A) of section 10 of the Income-tax Act.

[NOTIFICATION No. 36 /2026/F. No. 300195/37/2025-ITA-I]

HARDEV SINGH, Under Secy.