

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

**NOTIFICATION**

New Delhi, the 16th June, 2025

**S.O. 2690(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 the ‘Karnataka Electricity Regulatory Commission’, Bengaluru (PAN: AAAGK0112L) (hereinafter referred to as “the assessee”), a commission constituted under ‘The Electricity Act, 2003’ (No. 36 of 2003), for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2025-26, subject to the condition that the assessee continues to be a commission constituted under ‘The Electricity Act, 2003’ (No.36 of 2003) 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. 60/2025/F.No.300195/17/2025-ITA-I]

MEENAKSHI SINGH, Dy. Secy.