

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th June, 2025

S.O. 2725(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 “Dental Council of India” (PAN: AAAJD0821E) (hereinafter referred to as “the assessee”), a body constituted under ‘The Dentists Act, 1948’ (No. 16 of 1948), for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2024-2025, subject to the condition that the assessee continues to be a body constituted under ‘The Dentists Act, 1948’ (No.16 of 1948) 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. 62/2025/F. No.300195/55/2024-ITA-I]

MEENAKSHI SINGH, Dy. Secy.