

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

New Delhi, the 30th May, 2026

**No. 66 of 2026-CBDT**

**S.O. 2749(E).**— In pursuance of the section 45(4)(b) of the Income-tax Act, 2025, the Central Government hereby approves the '*Ramakrishna Mission Vidyamandira*' under the aegis of Ramakrishna Mission, Belur Math, Howrah (PAN: AAAAR1077P) for **Scientific Research** under the category of **University, college or other institution**, for the purposes of section 45(3)(a)(i) of the said Act of 2025 and rules 32 and 34 of the Income-tax Rules, 2026.

**2.** This notification shall be applicable to the '*Ramakrishna Mission Vidyamandira*' under the aegis of Ramakrishna Mission, Belur Math, Howrah for the tax years 2026-2027 to 2030-2031, subject to the conditions that it shall—

- (i) comply with the conditions specified in rule 34 of the Income-tax Rules, 2026;
- (ii) prepare statement under section 45(4)(a) of the Income-tax Act, 2025 for each tax year in Form No.15 and deliver or cause to be delivered to the Director General of Income-tax (Systems) or the person authorised by him on or before the 31<sup>st</sup> May, immediately following the tax year in which the donation is received, in accordance with rule 31 of the Income-tax Rules, 2026:
- (iii) furnish to the donor, a certificate in Form No.16 specifying the amount of donation in accordance with rule 31 of the Income-tax Rules, 2026.

[F. No. 203/15/2025/ITA-II]

INDU BALA, Dy. Secy.