

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

NOTIFICATION

New Delhi, the 16th July, 2026

S.O. 3920(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, ‘Delhi Pollution Control Committee (PAN: AADAD2584N)’, a body constituted by the Central Government under section 4 of the Water (Prevention and Control of Pollution) Act, 1974 (Act No. 6 of 1974) and section 6 of the Air (Prevention and Control of Pollution) Act, 1981 (Act No. 14 of 1981), in respect of the following specified income arising to the said body namely, as follows:

- a. Government grants/subsidies;
- b. Consent fees, license fees and application fees collected under statutory mandate;
- c. Penalties and fines levied under environmental laws; and
- d. Interest earned on bank deposits/investments of surplus funds.

2. This notification shall be effective subject to the conditions that Delhi Pollution Control Committee (PAN: AADAD2584N), –

- a. shall not engage in any commercial activity;
- b. shall file return of income in accordance with the provision of clause (c)(xiii) of sub-section (9) of section 263 of the said Act, 2025; and
- c. its activities and the nature of the specified income shall remain unchanged throughout the financial 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.

4. This notification shall be applicable for tax years 2026-27 to 2027-28.

[Notification No. 87/2026/F.No. 300196/75/2024-ITA-I]

HARDEV SINGH, Under Secy.