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Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, the 17th July, 2026

S.O. (E). In exercise of the powers conferred by clause (viiaf) to section 47 of the Income-tax Act, 1961 read with section 536(2) of the Income-tax Act, 2025, the Central Government hereby notifies the transfer of capital asset from Nuclear Power Corporation of India Limited ('NPCIL') (PAN:AAACN3154F), being transferor public sector company, to Anushakti Vidhyut Nigam Limited ('ASHVINI') (PAN: AAJCA9421F), being transferee public sector company, under the plan approved by the Central Government on 15th day of October, 2025, for the purposes of the said clause.

2. This notification shall apply in relation to the year of transfer, Financial Year 2025-26 (Assessment Year 2026-27).

Indu Bala

(Dr. Indu Bala),
Deputy Secretary to the Government of India

[Notification No. 91/2026-CBDT]
(F. No. 225/139/2025-ITA.II)

Explanatory Memorandum

It is certified that no person is being adversely affected by giving retrospective effect (from the financial year of transfer) to this notification.