MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 21st July, 2026

S.O. 3984(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, 'District Legal Service Authority, Jind' (PAN: AAAGD0053R), an Authority constituted by the 'Legal Services Authorities Act, 1987' (39 of 1987), in respect of the following specified income arising to the said body, namely :-

(a) grants received from the Punjab and Haryana High Court, the Central Authority i.e. the National Legal Services Authority and the State Authority i.e., Haryana State Legal Servies Authority for the purpose of the Legal Services Authorities Act, 1987(39 of 1987);

(b) grants or donation received from the Central Government or the State Government of Haryana for the purposes of the Legal Services Authorities Act, 1987(39 of 1987);

(c) amount received under the order of the Court;

(d) fees received as recruitment application fee; and

(e) interest earned on bank deposits.

2. This notification shall be effective subject to the conditions that 'District Legal Service Authority, Jind' (PAN: AAAGD0053R),-

(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; and

(c) activities and the nature of the specified income shall remain unchanged throughout the tax 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 the tax year 2026-27.

[Notification No. 93/2026/F. No. 300196/65/2025-ITA-I]

HARDEV SINGH, Under Secy.

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