

Government of India
Ministry of Finance
Central Board of Direct Taxes
Pr. Chief Commissioner of Income Tax (Exemptions)

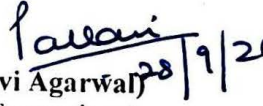
NOTIFICATION No. 08 /2026

Dated: the 28th September, 2026

Order under section 45(3)(b) of the Income Tax Act, 2025 read with Rule 35 of the Income Tax Rules, 2026

In exercise of the powers conferred by section 45(3)(b) of the Income-tax Act, 2025 read with Rule 35 of the Income-tax Rules, 2026, the Pr. Chief Commissioner of Income Tax (Exemptions), Delhi hereby accords approval to the company **M/s GCS Foundation (Formerly known as The Gujarat Cancer Society, Ahmedabad), Nr. Chamunda Bridge, Opp. DRM Office, Ahmedabad City, Civil Hospital SO, Ahmedabad, Gujarat-380016**, for 'Scientific Research' for the purpose of the section 45(3)(b) of the Income-tax Act, 2025 read with rule 35 of the Income-tax Rules, 2026.

2. This Notification shall be applicable for five Tax Years from Tax Year 2026-27 to 2030-31.


(Pallavi Agarwal)
Principal Chief Commissioner of Income Tax (Exemptions),
New Delhi

Explanatory Memorandum: It is certified that no person is being adversely affected by granting retrospective effect to this notification.

Copy to: -

1. PPS to the Chairman and Members, CBDT, North Block, New Delhi
2. All Pr. Chief Commissioners/Director Generals of Income Tax - with a request to circulate amongst all Officers in their regions/charges.
3. JS(TPL)-I&II/Media Co-ordinator and Official Spokesperson of CBDT.
4. DIT(IT)/DIT(Audit)/DIT(Vig.)/ADG(System)1,2,3,4,5/CIT(ITBA), CIT(CPC), Bengaluru, CIT(CPC-TDS), Ghaziabad.
5. ADG (PR.PP&OL) with a request for advertisement campaign for the Notification.
6. Commissioner of Income Tax (Exemptions), Ahmedabad.
7. TPL and ITA Divisions of CBDT.
8. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
9. Web Manager, "incometaxindia.gov.in" for hosting on the website.
10. Database cell for uploading on www.irsofficersonline.gov.in and the DG Systems Corner.
11. ITBA Publisher for uploading on ITBA Website.


Dy. Commissioner of Income Tax (Hqrs)(Exemptions)-2
O/o the Pr. CCIT(E), New Delhi