**MINISTRY OF FINANCE**

**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES))

**NOTIFICATION**

New Delhi, the 7th August, 2025

**S.O. 3627(E).—** In exercise of the powers conferred by sub-clause (b) of clause (46A) of section 10 of the Income-tax Act, 1961 (43 of 1961), (hereinafter referred to as "the Income-tax Act"), the Central Government hereby notifies the "Uttarakhand Pollution Control Board" (PAN:AAALU0160D) (hereinafter referred to as "the assessee"), a Board constituted under the (i) The Air (Prevention & Control of Pollution) Act, 1981 (Act No.14 of 1981) and (ii) Water (Prevention & Control of Pollution) Act, 1974 (Act No.6 of 1974), for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2025-2026, subject to the condition that the assessee continues to be a board constituted under the (i) The Air (Prevention & Control of Pollution) Act, 1981 (Act No.14 of 1981) and (ii) Water (Prevention & Control of Pollution) Act, 1974 (Act No.6 of 1974), with one or more of the purposes specified in sub-clause (a) of clause (46A) of section 10 of the Income-tax Act.

[Notification No. 130 /2025/F. No. 300195/34/2024-ITA-I(Part)]

MEENAKSHI SINGH, Dy. Secy.

**Explanatory Memorandum**

It is certified that no person is being adversely affected by giving retrospective effect to this notification

Uploaded by Dte. of Printing at Government of India Press, Ring Road, Mayapuri, New Delhi-110064
and Published by the Controller of Publications, Delhi-110054.