

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

NOTIFICATION

New Delhi, the 28th October, 2026

INCOME-TAX

S.O. 5855(E).—In exercise of the powers conferred by sub-section (1) of section 400 of the Income-tax Act, 2025 (30 of 2025), the Central Government hereby notifies that the provisions of Chapter XIX of the said Act shall not apply to payments received by International Rice Research Institute (IRRI). The above notification is subject to the conditions specified in the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947) read with notification number S.O. 3230(E), dated the 3rd October, 2017, issued by the Ministry of External Affairs, Government of India.

2. This notification shall come into force on the date of its publication in the Official Gazette.

[Notification No. 138/2026/F.No. 275/44/2026-IT(B)]

RAJENDRA KUMAR MEENA, Under Secy.