MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 20th November, 2026

S.O. 6324(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, 'Telangana Building & Other Construction Workers Welfare Board' (PAN AAEAT9368D), a Board constituted by the State Government of Telangana, in respect of the following specified income arising to the said Board, namely:-

(a) cess received;

(b) registration & Renewal fee received/collected from the Building and other Construction Workers; and

(c) interest received on bank deposits.

2. This notification shall be effective subject to the conditions that 'Telangana Building & Other Construction Workers Welfare Board' (PAN AAEAT9368D):-

(a) shall not engage in any commercial activity;

(b) shall file return of income in accordance with the provision of 263(9)(c)(xiii) of the said Act, 2025; 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 years 2026-27 and 2027-28.

[Notification No. 150 /2026 / F. No. 300196/58/2024-ITA-I]

HARDEV SINGH, Under Secy.

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.