MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 26th November, 2026

[No. 154 of 2026-CBDT]

S.O. 6394(E).— In pursuance of the section 45(4)(b) of the Income-tax Act, 2025, the Central Government hereby approves the ONGC Energy Centre Trust, Delhi (PAN: AAATO2299M) for Scientific Research under the category of Research Association, for the purposes of section 45(3)(a)(i) of the said Act of 2025 and rules 32 and 33 of the Income-tax Rules, 2026.

2. This notification shall be applicable to the ONGC Energy Centre Trust, Delhi (PAN: AAATO2299M), subject to the conditions that:

(A) ONGC Energy Centre Trust, Delhi, continues to be approved as Scientific and Industrial Research Organization (SIRO) by Department of Scientific and Industrial Research, Government of India during each of the Tax Years for which this notification is effective.

(B) it shall—

(i) comply with the conditions specified in rule 33 of the Income- tax Rules, 2026;

(ii) prepare statement under section 45(4)(a) of the Income-tax Act, 2025 for each tax year in Form No.15 and deliver or cause to be delivered to the Director General of Income-tax (Systems) or the person authorised by him on or before the 31st May, immediately following the tax year in which the donation is received, in accordance with rule 31 of the Income-tax Rules, 2026:

(iii) furnish to the donor, a certificate in Form No.16 specifying the amount of donation in accordance with rule 31 of the Income-tax Rules, 2026.

This notification shall be effective for the tax years 2026-2027 to 2030-2031.

[F. No. 203/48/2025/ITA-II]

INDU BALA, Dy. Secy.

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