

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

New Delhi, the 31st March, 2026

S.O. 1664(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 “Rajasthan Electricity Regulatory Commission” (PAN: AAABR0296D) (hereinafter referred to as “the assessee”), a Commission constituted under the Electricity Regulatory Commissions Act, 1998 (No. 14 of 1998), for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2026-27, subject to the condition that the assessee continues to be a Commission constituted under the Electricity Regulatory Commissions Act, 1998 (No. 14 of 1998) 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. 53/2026/F.No.300195/48/2025-ITA-I]

HARDEV SINGH, Under Secy.