

Section 2(22AAA)

S.NO.	FILE NO.	SUBJECT	PAN	ISSUED DATED	Order No.	Approved/Rejected	Tax Year
1	300173/31/2026-ITA-I	Swadeshi Electoral Trust	AAKAS9020K	25.09.2026	Order issued under section 2(43)	Approved	2026-27 to 2028-29

Section 11(1)(c)

S.N O.	FILE NO.	NAME OF THE ENTITY	PAN	ISSUE D DATE D	Order	Whether Approved/ Rejected	Assessment Year/Tax Year for which the order was passed	Amount (Rs. in Cr)	Country
1	180/21/2023-ITA-I	Foundation for Innovation & Research in Science & Technology, 2023-24	AADCF3204H	03.09.2026	u/s 338(a)	Approved	2023-24	1.34CR	Indonesia
2	180/10/2026-ITA-I	Rashtriya Sewa Bharati	AAATR8805L	16.09.2026	u/s 338(a)	Approved	2026-27 TO 2027-28	10CR	Nepal
3	180/13/2026-ITA-I	Sewa International	AABTS7591M	11.09.2026	u/s 338(a)	Approved	2026-27 to 2029-30	10CR	Nepal
4	180/11/2026-ITA-I	CII Foundation	AABTC2934J	25.09.2026	u/s 338(a)	Approved	2026-27 TO 2027-28	10CR	Nepal

F.No.180/11/2026-ITA-I
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
(ITA-I Division)

Kartavya Bhavan 01, New Delhi
Dated the 25th September, 2026

ORDER

In exercise of the powers conferred by section 338(a) of the Income-tax Act, 2025 (30 of 2025), the Central Board of Direct Taxes hereby directs that the income derived from property held under the Trust known as "CII Foundation", (PAN: AABTC2934J) (hereinafter referred to as 'the Trust') shall not be included in the total income of the Trust to the extent of an aggregate amount not exceeding Rs. 10 crores, to be applied over Tax Year 2026-27 and 2027-28, for undertaking relief and rehabilitation activities in Nepal following the flash floods and landslides of August, 2026 as under:

S.No.	Tax Years	Income proposed to be applied in Nepal for the purpose of international welfare in which India is interested (In Rs.)
1.	2026-27	5,00,00,000/-
2.	2027-28	5,00,00,000/-
Total		10,00,00,000/-

2. As mentioned in the application submitted by the said trust, the activities shall be undertaken through Indian Embassy in Nepal, Nepal Embassy in India, Ministry of External Affairs and relevant coordinating authorities in India and Nepal.
3. The CII Foundation shall maintain separate accounts of the funds transferred and expenditure incurred for each year, along with consolidated accounts for the entire period of Tax Year 2026-27 and 2027-28, and furnish the same to the competent authority as and when required.
4. The CII Foundation must obtain RBI approval to transfer funds outside India before finally remitting its income outside India.
5. The activities of the Trust shall strictly be in accordance with its stated objects. The claim of the applicant shall be subject to verification and requisite clearances/approvals from other authorities, wherever applicable.
6. The order shall have effect for the Tax Year 2026-27 and 2027-28.


(Hardev Singh)
Under Secretary (ITA-I)
Central Board of Direct Taxes

Copy to:

1. The Founder, CII Foundation, The Mantosh Sodhi Centre, 23 Institutional Area, Lodhi Road, New Delhi – 110003

2. The Pr. Chief Commissioner of Income-tax (Exemptions), New Delhi.
3. The Commissioner of Income-tax (Exemptions), New Delhi.
4. The Director (Co-ordination), Ministry of External Affairs, New Delhi.
5. Guard File.


Under Secretary (ITA-I)
Central Board of Direct Taxes

25/9/2026

Note: *Please be advised that this order has been issued from the perspective of section 338(a) of the Income Tax Act' 2025 and it shall not be construed as a general permission or approval unless stated otherwise. This order does not absolve the addressee/applicant from any obligation or liability (present or future) under any other provisions of the Income Tax Act' 2025 or any other law for the time being in force and does not substitute approval, if any, required under any law or from any regulatory authority of the Government.*

F.No.180/21/2023-ITA-I
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
(ITA-I Division)

Kartavya Bhavan 01, New Delhi
Dated the 03rd September, 2026

ORDER

In pursuance of the provisions of section 536(2)(a) to (c) and (e) of the Income-tax Act, 2025 (30 of 2025) and in exercise of the powers conferred by section 11(1)(c) of the Income-tax Act, 1961, (43 of 1961), the Central Board of Direct Taxes hereby directs that the income to the extent of Rs. 1,34,31,767/- derived from the property held under the Trust known as "Foundation for Innovation & Research in Science & Technology" (PAN: AADCF3204H) shall not be included in the total income of the Trust. This amount applied outside India for organizing the event, ASEAN – India Startup Festival 2022, is allowed in terms of section 11(1)(c) of Income Tax Act, 1961.

2. The order shall be deemed to have been applied for the assessment year 2023-24 relevant to financial year 2022-23.
3. The activities of the trust shall strictly be in accordance with the objectives stated by the trust. The claim as above of the applicant regarding the extent to which such income is applied to such purposes outside India will be subject to verification and clearances/approvals from other authorities (where applicable).


(Hardev Singh)

Under Secretary (ITA-I)
Central Board of Direct Taxes

Copy to:

1. The Director, Foundation for Innovation & Research in Science & Technology, SIDBI Building, 6th Avenue, IIT Kanpur, Kalyanpur, Uttar Pradesh 208016
2. The Pr. Chief Commissioner of Income-tax (Exemptions), New Delhi
3. The Commissioner of Income-tax (Exemptions), Lucknow.
4. The Director (Coordination), Ministry of External Affairs, South Block, New Delhi.
5. Guard File



Under Secretary (ITA-I)
Central Board of Direct Taxes

Note: Please be advised that this order has been issued from the perspective of section 11(1)(c) of the Income Tax Act, 1961 and it shall not be construed as a general permission or approval unless stated otherwise. This order does not absolve the addressee/applicant from any obligation or liability (present or future) under any other provisions of the Income Tax Act, 1961 or any other law for the time being in force and does not substitute approval, if any, required under any law or from any regulatory authority of the Government.

F.No.180/10/2026-ITA-I
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
(ITA-I Division)

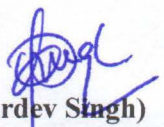
Kartavya Bhavan 01, New Delhi
Dated the 16th September, 2026

ORDER

In exercise of the powers conferred by section 338(a) of the Income-tax Act, 2025 (30 of 2025), the Central Board of Direct Taxes hereby directs that the income derived from property held under the Trust known as " Rashtriya Sewa Bharati", (PAN: AAATR8805L) (hereinafter referred to as 'the Trust') shall not be included in the total income of the Trust to the extent of an aggregate amount not exceeding Rs. 10 crores, to be applied over Tax Year 2026-27 and 2027-28, for undertaking relief and rehabilitation activities in Nepal following the flash floods and landslides of August, 2026 as under:

S.No.	Tax Years	Expenditure proposed to be applied outside India for the purpose of international welfare (In Rs.)
1.	2026-27	6,00,00,000/-
2.	2027-28	4,00,00,000/-
Total		10,00,00,000/-

2. As mentioned in the application submitted by the said trust, the activities shall be undertaken through permissible channels or in collaboration with Indian/Nepalese organisations and the concerned authorities in Nepal.
3. As undertaken by it, Rashtriya Sewa Bharati shall maintain separate accounts of the funds transferred and expenditure incurred for each year, along with consolidated accounts for the entire period of Tax Year 2026-27 and 2027-28, and furnish the same to the competent authority as and when required.
4. The activities of the Trust shall strictly be in accordance with its stated objects. The claim of the applicant shall be subject to verification and requisite clearances/approvals from other authorities, wherever applicable.
5. The order shall have effect for the Tax Year 2026-27 and 2027-28


(Hardev Singh)
Under Secretary (ITA-I)
Central Board of Direct Taxes

Copy to:

1. The General Secretary, Rashtriya Sewa Bharati, BD-37, Gali No-14, Faiz Road, Karol Bagh New Delhi-110005.
2. The Pr. Chief Commissioner of Income-tax (Exemptions), New Delhi.
3. The Commissioner of Income-tax (Exemptions), New Delhi.
4. The Director(Co-ordination), Ministry of External Affairs, New Delhi.
5. Guard File.


Under Secretary (ITA-I)
Central Board of Direct Taxes

Note: Please be advised that this order has been issued from the perspective of section 338(a) of the Income Tax Act' 2025 and it shall not be construed as a general permission or approval unless stated otherwise. This order does not absolve the addressee/applicant from any obligation or liability (present or future) under any other provisions of the Income Tax Act' 2025 or any other law for the time being in force and does not substitute approval, if any, required under any law or from any regulatory authority of the Government.

F.No.180/13/2026-ITA-I
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
(ITA-I Division)

Kartavya Bhavan 01, New Delhi

Dated the 11th September, 2026

ORDER

In exercise of the powers conferred by section 338(a) of the Income-tax Act, 2025 (30 of 2025), the Central Board of Direct Taxes hereby directs that the income derived from property held under the Trust known as "Sewa International", Delhi (PAN: AABTS7591M) (hereinafter referred to as 'the Trust') shall not be included in the total income of the Trust to the extent of an aggregate amount not exceeding Rs. 10 crores, to be applied in phases over financial Year 2026-27 to 2029-30, for undertaking relief and long-term rehabilitation activities in Nepal following the flash floods and landslides of August 2026.

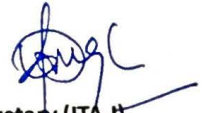
2. As mentioned in the application submitted by the said trust, the activities shall be undertaken through Sewa International Nepal, its long-term partner and implementing agency in Nepal.
3. As undertaken by it, Sewa International shall maintain separate accounts of the funds transferred and expenditure incurred for each year, along with consolidated accounts for the entire period of FY 2026-27 to 2029-30, and furnish the same to the competent authority as and when required.
4. *The activities of the Trust shall strictly be in accordance with its stated objects. The claim of the applicant shall be subject to verification and requisite clearances/approvals from other authorities, wherever applicable.*
5. The order shall have effect for the Tax Year 2026-27 to 2029-30.


(Hardev Singh)

Under Secretary (ITA-I)
Central Board of Direct Taxes

Copy to:

1. The Principal Officer, Sewa International, Plot no. 49, Deen Dayal Upadhyay Marg, New Delhi-110002
2. The Pr. Chief Commissioner of Income-tax (Exemptions), New Delhi
3. The Commissioner of Income-tax (Exemptions), Delhi
4. Guard File


Under Secretary (ITA-I)

Central Board of Direct Taxes

Note: Please be advised that this order has been issued from the perspective of section 338(a) of the Income Tax Act' 2025 and it shall not be construed as a general permission or approval unless stated otherwise. This order does not absolve the addressee/applicant from any obligation or liability (present or future) under any other provisions of the Income Tax Act' 2025 or any other law for the time being in force and does not substitute approval, if any, required under any law or from any regulatory authority of the Government.

F.No.300173/31/2026-ITA-1

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
(ITA-I Division)

Kartavya Bhawan, New Delhi
Dated the 25th September, 2026

ORDER

In exercise of the powers conferred by section 2(43) of the Income-tax Act, 2025 (30 of 2025) (hereinafter referred to as "Act") and of all other powers enabling it in this behalf, the Board hereby approves "**Swadeshi Electoral Trust (PAN: AAKAS9020K)**" as an electoral trust for the purposes of the said section 2 (43) read with the Electoral Trusts Scheme, 2013 (hereinafter referred to as "Scheme").

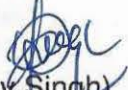
II. The approval accorded above is only for the purpose of Section 2(43) of the Act, and should not be construed as approval of the Board or any other authority for any other purpose.

III. The approval shall remain valid from Tax Year 2026-27 to 2028-29 and is subject to modifications/withdrawal, if necessitated by subsequent changes in the provisions governing the approval.

IV. This order of the approval is subject to the following terms and conditions: -

1. The Central Board of Direct Taxes may withdraw the approval granted under the Scheme if the approved electoral trust ceases its activities or its activities are not genuine or are not carried out in accordance with all or any of the conditions laid down under the Scheme or the provisions of Rule 289 of the Income-tax Rules, 2026 (hereinafter referred to as "Rules") or any other condition imposed while granting approval;
2. The sole object of the electoral trust shall be to distribute the contributions received by it only to the political parties, which are registered under section 29A of the Representation of the People Act, 1951(43 of 1951);
3. The electoral trust shall not carry out any activity, even if specified in any of the clauses or sub-clauses of its Memorandum of Association (MoA) or Article of Association, which is other than mentioned at (2) above.
4. The electoral trust shall not earn any profit or pass any direct or indirect benefit to its members or contributors, or to any person referred to in section 355(h) of the Act, or any person referred to in Rule 289(10) of Rules;
5. Any change in the shareholders, subsequent to the approval granted under the Scheme, shall be intimated to the Board within thirty days of such change;
6. The electoral trust shall accept contributions only from the entities specified under Rule 289(2) and subject to condition mentioned in Rule 289 (4) of the Rules;
7. The electoral trust shall issue receipts of contributions and obtain receipts of distribution in the form and manner as prescribed in the rule 289(5) and

- 289(9), respectively. It shall not accept any contribution in any mode otherwise than that prescribed under rule 289(3) of the Rules;
8. The electoral trust shall keep and maintain such books of account and other documents in accordance with rule 289(11)(a) of the Rules;
 9. The electoral trust shall record the receipts from the contributors and its distribution to eligible political parties in accordance with rule 289(11)(b) and furnish to the concerned Commissioner of Income-tax or the Director of Income-tax certified copies of such lists in accordance with rule 289(16) of Rules;
 10. The electoral trust will get its accounts audited by an accountant as defined in section 515(3)(b) of the Act and furnish the audit report in Form No.181 along with particulars forming part of its Annexure, to the Commissioner of Income-tax or the Director of Income-tax, as the case may be, on or before the due date specified for furnishing the return of income under Section 263 read with Section 349 of the Act;
 11. The electoral trust shall function in accordance with the conditions prescribed under Rule 289(2) to 289(17) of the Rules. In the event that the electoral trust ceases to fulfill any of the said conditions, it will be mandatory on the part of the electoral trust to inform the authority granting the approval as well as to the concerned Commissioner of Income-tax or the Director of Income-tax, as the case may be, of such fact immediately;
 12. In order to ascertain whether an electoral trust, after its approval, is functioning in accordance with the provisions of Rule 289 of the Rules, the Central Board of Direct Taxes may call for information or documents, as it may deem fit from the electoral trust or may get an enquiry conducted in this regard by any income-tax authority or any other agency; and
 13. If the Commissioner of Income-tax or the Director of Income-tax is satisfied that an approved electoral trust is not fulfilling any of the conditions specified under the Scheme or the conditions subject to which approval was granted to it or is not functioning in accordance with the conditions prescribed under Rule 289, he/she may, after making appropriate enquiries, furnish a report to the Central Board of Direct Taxes in this regard and the Board may take such action on the report as it may deem fit.
 14. The Electoral Trust shall submit the contribution report to the Election Commission of India ("ECI") as per the instructions issued by ECI vide letter dated 06.06.2014. The copy of the said instruction is enclosed with this order.


(Hardev Singh)
Under Secretary (ITA-I)

Copy to: -

1. Swadeshi Electoral Trust, C-1, Upasana Building, Hailey Road, New Delhi, India-110001
2. The Pr. Chief Commissioner of Income-tax (Exemptions), New Delhi.
3. The Commissioner of Income-tax (Exemptions), Delhi with a request to furnish a copy of the order to the Assessing Officer concerned.
4. Commissioner of Income Tax (Media & TP), CBDT.

5. The Additional Director General (PR & PP), New Delhi.
6. Under Secretary, Election Commission of India, Nirvachan Sadan, Ashok Road, New Delhi-110001
7. Election Cell, CBDT
8. Hindi Section.
9. Guard file.


Under Secretary, ITA-I