

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

New Delhi, the 2nd September, 2025

S.O. 4011(E).— In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'Central Board of Secondary Education', Delhi (PAN AAAAC8859Q), a Board constituted by the Central Government, in respect of the following specified income arising to that Board, namely:

- (a) Examination Fees;
 - (b) Affiliation Fees;
 - (c) Registration Fees, Sports fees, Training fees and Other Academic receipts;
 - (e) Receipts from CBSE Projects/Programmes;
 - (f) Interest on Bank deposits/Securities/ Loan & Advances, and Income Tax Refunds;
 - (g) Interest earned on (a) to (e) above.
2. This notification shall be effective subject to Central Board of Secondary Education, Delhi:-
- (a) shall not engage in any commercial activity;
 - (b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and
 - (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.
3. This notification shall be applicable with respect to the financial years 2025-2026 to 2029-30 relevant to Assessment Year 2026-27 to 2030-31.

[Notification No. 145/2025/F. No.196/90/2024-ITA-I]

MEENAKSHI SINGH, Dy. Secy.

Explanatory Memorandum

It is certified that no person is being adversely affected by giving retrospective effect to this notification.