

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

New Delhi, the 7th November, 2025

S.O. 5060(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, ‘Haryana Building and Other Construction Workers Welfare Board’, Panchkula, (PAN: AAATH6995H) a Board constituted by the State Government of Haryana, in respect of the following specified income arising to that Board, namely:-

- (a) Registration fees and yearly subscription collected from construction workers registered with the Haryana Building and Other Construction Workers Welfare Board as beneficiaries.
- (b) Proceeds of the cess collected under the Building and Other Construction Workers Welfare Cess Act, 1996 (28 of 1996) and rules thereunder; and
- (c) Interest Income received on bank deposits.

2. This notification shall be effective subject to the conditions that ‘Haryana Building and Other Construction Workers Welfare Board’, Panchkula -

- (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 from financial years 2025-26 to 2029-30 relevant to assessment years 2026-27 to 2030-31.

[Notification No. 158 /2025/F. No. 300196/38/2025-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.